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2026 Annual Report

Assessment Coordination Division of Arkansas Department of Finance & Administration



STATE OF ARKANSAS
Department of Finance and Administration

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Greetings and welcome to the Arkansas Assessment Coordination Division's 2026 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 ACD'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,

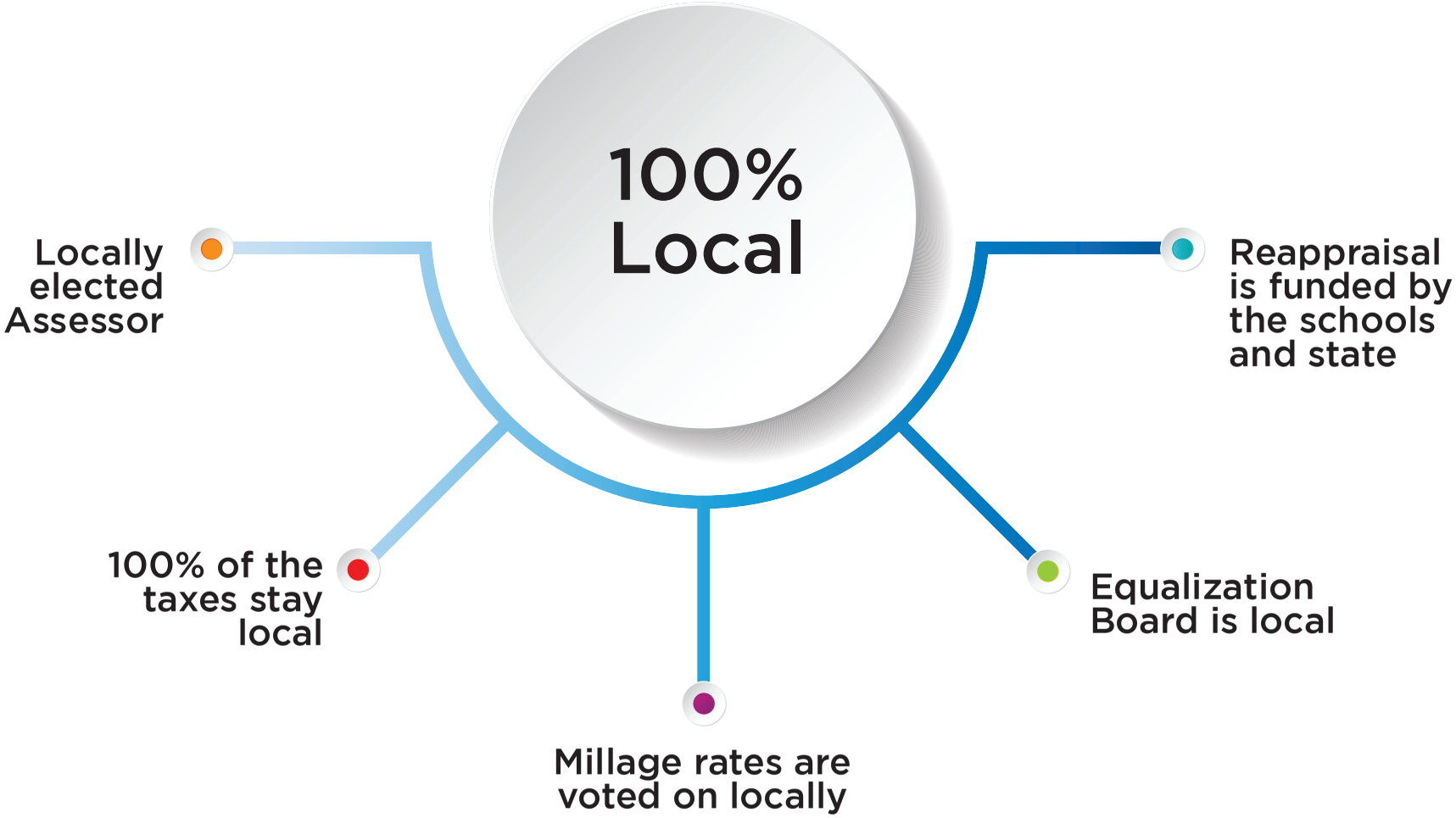
Sandra Cawyer

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Did you know property taxes in Arkansas are...



Fair & Equitable ASSESSMENTS

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

Fair & Equitable
ASSESSMENTS

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.

Fair & Equitable ASSESSMENTS

Arkansas Assessments by the Numbers



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

Fair & Equitable ASSESSMENTS

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

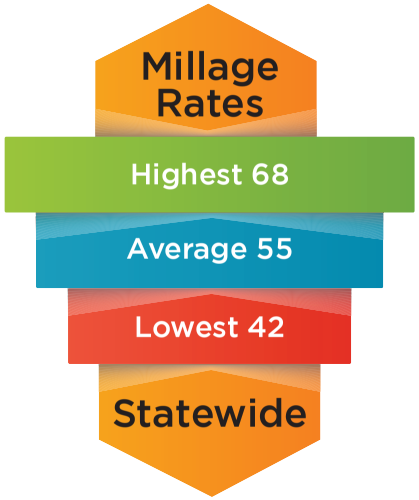
Approx. 5%

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

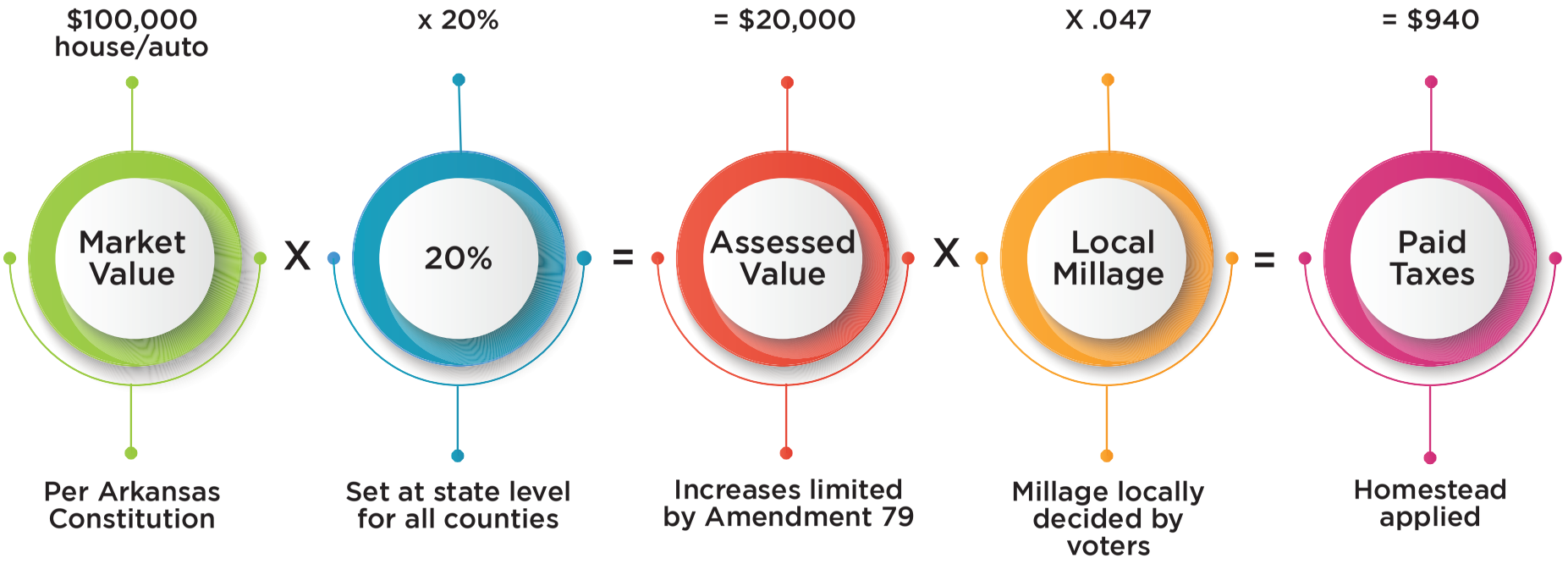


Fair & Equitable
ASSESSMENTS

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

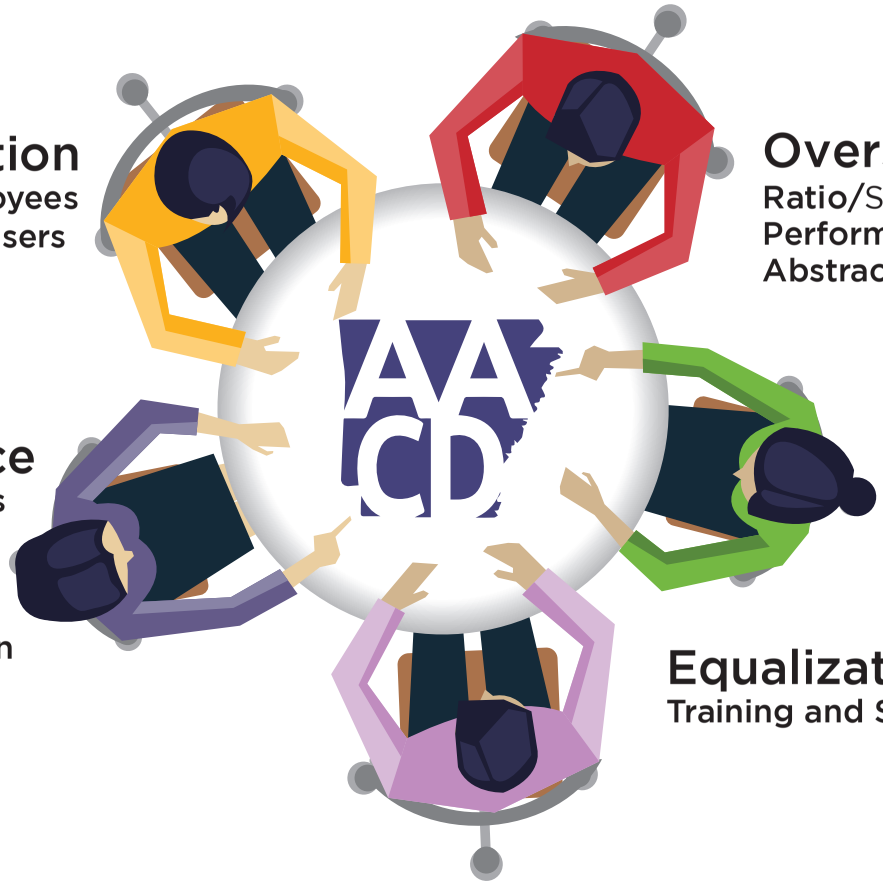


Fair & Equitable ASSESSMENTS

Assessment Coordination Division

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

Oversight/Audit
Ratio/Statistical Testing
Performance Audits
Abstracts Reporting



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

Advisory Groups
Workgroup
Best Practices Groups

Equalization Boards
Training and Support

Fair & Equitable
ASSESSMENTS

Act 823 of 2021 Certification

Pursuant to Act 823, § 2, Acts of 2021, and Act 129, § 12, Acts of 1927, codified at Ark. Code Ann. § 26-24-121, the Assessment Coordination Division of the Arkansas Department of Finance and Administration hereby discloses that it has promulgated one new agency guideline during the period covered by this Annual Report.

The Assessment Coordination Division was charged with promulgating "rules, including guidelines" for the implementation of Act 842 of 2025 and filing the rules with the Legislative Council under Ark. Code Ann. § 10-3-309(c). The Division has drafted a rule, and it is being reviewed and securing the approval of the necessary bodies prior to its submission to the Legislative Council for final review. Once approved, the final rules will be filed with the Secretary of State for adoption under Ark. Code Ann. § 25-15-204(f).

The Assessment Coordination Division also promulgated a guideline to assist county assessors in the implementation of Act 842. The guideline provides a range of suggested capitalization rates for the valuation of certain low-income housing using an income approach, as outlined in Act 842 of 2025. The guideline was distributed to the county assessors and appraisal firms in April 2025.

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 roles within the system including 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.

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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, assessment rates for all counties have been set at twenty percent of market value. Act 153 of 1955, codified at A.C.A. § 26-26-303. County Assessors determine the current market value of the property. The assessed value, which is twenty percent of the market value multiplied by the local millage rate, is used to calculate property taxes. Since passage of Act 1185 in 1999, assessors have used computer assisted mass appraisals to determine market value of real property for taxation. By law, counties must reappraise real property every four years. A.C.A. § 26-26-1902. Most counties contract with private mass appraisal companies to reappraise property for taxation purposes. However, some counties choose to reappraise property in-house. In both cases, the reappraisal is financed via the Arkansas Real Property Reappraisal Fund created by Act 1185 of 1999. A.C.A. § 26-26-1907.

The counties' four-year reappraisal cycles were established by Act 139 of 2023. 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, and consistency across all 75 counties for taxpayers and the professionals who serve them. Act 139 of 2023 also granted 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 2023 reappraisal contracts to four or five-year contracts to help balance the number of counties finishing reappraisal each 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 is now 15 – 19 – 21 – 20.

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

Funding and Revenue Sources

State Operations Fund

The 95th Arkansas General Assembly (Fiscal Session) funded the Assessment Coordination Division of the Department of Finance and Administration for Fiscal Year 2026-2027 in Act 74 of 2026 (Fiscal Session). Act 74 has an effective date of July 1, 2026. The State Operations component of AACD's Fiscal Year 2026 budget is $3,831,282. County Assessors' Continuing Education Trust Fund

The County Assessors' Continuing Education Trust Fund is funded by fees from 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. A.C.A. § 19-26-232. The General Assembly allocates a certain amount annually toward this fund as well. AACD's Fiscal Year 2026-2027 Continuing Education Trust Fund appropriation is $60,000. Act 74 of 2026 (Fiscal Session), Sec. 5.

AACD Cash Fund

The Cash Fund is revenue received from non-county personnel who attend our education offerings, as well as an allocation from the Legislature. AACD uses the proceeds to supplement or education program. AACD's Fiscal Year 2026-2027 Cash Fund appropriation is $55,000. Act 74 of 2026 (Fiscal Session), Sec. 4.

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 passed 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 is 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 every four years. A.C.A. § 26-26-1902.

The Arkansas Real Property Reappraisal Fund, established by Act 1185 of 1999, partially finances the counties' reappraisals. A.C.A. § 26-26-1907. The counties use the proceeds of the Fund to pay the majority of the cost of reappraising real property, supplementing those proceeds with local funds in lieu of the local taxing units in each county covering 100% of the cost of real property reappraisal funding.

In reality, local 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 this 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 those amounts to the Arkansas Real Property Reappraisal Fund **(**Act 74 of 2026**,** Section 7, Special Language – included in the Arkansas Assessment Coordination Division appropriation act each fiscal year). The other $1.5 million of the current fiscal year (2026) appropriation of $15,750,000 for real property reappraisal will come from the State of Arkansas Miscellaneous Agencies Fund Account (Act 74 of 2026, Section 8, Special Language**)**.

Funding counties 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 to the extent that the cost exceeds $7 per parcel**.** A.C.A. § 26-26-1306.

Legislative Update

95th General Assembly – Fiscal Session

Two acts affecting the Assessment Coordination Division were passed during the fiscal session of the 95th General Assembly. The first was Act 74 of 2026, the Fiscal Year 2026-2027 appropriation for the Assessment Coordination Division. The State Operations and Cash Fund appropriations for AACD total $3,886,282. The Act also provides for the allocation of $14,250,000 to the Arkansas Real Property Reappraisal Fund and $1.5 million from the State of Arkansas Agencies Fund Account for county reappraisal costs. These two allocations total $15,750,000 to offset actual appraisal expenses.

Act 174 of 2026 increased the homestead property tax credit from $600, set by Act 330 of 2025, to $675.

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 ensuring 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	Low-Income Housing Valuation Guide (mandated by A.C.A. § 26-26-1202(j)
Guideline	Billboard Valuation Guide
Guideline	Cellphone Tower Guidelines
Guideline	Agricultural Land Valuation Guideline (mandated by A. C. A. 26-26-407)
Guideline	Mineral Guidelines (Real)
Guideline	Mineral Guidelines (Business Personal Property)
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 Reappraisal Planning Process (staffing, budgeting, rule compliance)
Instructions	Abstract Instructions (Assessors Abstract, Equalization 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 ensure 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 conducts an annual ratio study. 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 measures the relationship between assessed values and the actual sales price. It 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.

Performance Audits 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 require AACD Auditors to physically visit the site of the property. In 2025, the AACD Real Estate staff of 10 Field Auditors conducted on-site inspections of 12,089 parcels of real estate, verified the accuracy of 4,115 deed entries, and conducted valuation audits in the 19 counties that reappraised in 2025. Those valuation audits included reviewing 6,859 agricultural land classifications, inspecting and reporting on 38 neighborhoods' valuation procedures, monitoring sales validation procedures by reviewing 1,157 disqualified transactions, reviewing changes made as the result of informal valuation appeals of 598 properties, and a review of 295 zero-dollar sales price deeds in the 21 counties that reappraise in 2026. Additionally, the AACD Personal Property staff of one Field Auditor/Office employee and one full-time office employee reviewed the accuracy of assessments of 1,237 businesses, including conducting on-site reviews, in all 75 counties of the state.

AACD Education Program

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

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

The AACD Training & Designation program is for those who are in the mass appraisal field, the courses are designed for the Assessors' employees and the mass appraisal contractor companies who work for the counties in the State of Arkansas.

Core Training and Education

Annual

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

AACD Course Real Estate and Mapping (required, tested)

AACD Course Personal Property (required, tested)

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

Appraisal Managers Exam (as requested)

Other Training and Education:

Annual

Equalization Board Training

Abstract/Rollback Assistance

Continuing Education Classes and Workshops

Appraisal Managers Seminar

Reappraisal Planning Forum

Newly Elected Assessors Seminar every 4 years

AACD Training and Education As Required by Statute



Fair & Equitable ASSESSMENTS

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 this case all the taxable 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.[1]

Residential Real Property

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

[1] *Source:* Fannie Mae, *Selling Guide*, available at https://selling-guide.fanniemae.com/sel/b4-1.1-01/definition-market-value#P3491.

Commercial Real Property

Commercial property refers to land or buildings that are intended to generate profit, and includes office space, retail, hotels/motels, medical offices, 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 timber land 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 valuation 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 **pursuant to A.C.A. § 26-26-1110**. Market value is the price a willing buyer, on the open market, would pay for a mineral interest in current prevailing market conditions as of the assessment date, January 1.

Three Approaches to Value

The International Association of Assessing Officers in its *Standard on Mass Appraisal of Real Property* (IAAO, 2019) 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. Since 1938, IAAO's Technical and Professional Standards have guided property assessment professionals all over the world in best practices.)

Your County Assessor and his or her 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 the Gross Rent Multiplier (GRM) 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.

Property Tax Relief

Homestead Tax Credit

Homeowners in Arkansas may receive a homestead property tax credit of up to $675 per year. This credit was increased from $600 by HB 1103 of 2026**.** 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 principal place of residence prior to entering their current facility may continue to qualify for the homestead tax credit under certain circumstances. Persons who have deeded their homes to other persons, but who retain a recorded life estate in the property and continue to live there as their principal place of residence may continue to qualify for the homestead tax credit.

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 disability must meet the requirements of A.C.A. § 26-26-1124. The taxable assessed value of a homestead property can be "frozen" as of the date of the homeowner's 65th birthday or the date of disability. 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 improvements to real property that increase the assessed value of the real property by at least 25%. Per Act 410 of 2025, encoded at A.C.A. § 26-26-1122(6)(B), they may not include necessary repairs to real property as a result of a natural disaster, unless the repairs use materials or components that are of higher quality and value than were used in the original 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 belonging to a person under age 65 and not disabled can only increase 5% annually over the property's most recent appraised value 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.

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, whether animate or inanimate, other than money 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 they are 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 constitutional provision granting this exemption, Ark. Const. Amend. 71, § 1, clearly states that such property cannot be used for income producing purposes including “sale, rental, or other commercial or professional use.” Any property used to produce income should be assessed as commercial personal property using the appropriate form. This would apply to professionals working from home offices or other facilities in their homes, including home-based bakery operation, interior decorators, photographers, and certain other service providers.

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. The personal property belonging to everything from a hot dog cart to a large manufacturer, 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. An exception to the lessor/lessee rule that went into effect in 2026 is that the lessee of a motor vehicle for more than 30 days becomes the “owner” of that vehicle, under the terms of Act 1013 of 2025. A.C.A. § 27-14-1015(a)(2). That "owner” is then responsible for assessment and payment of property taxes on the vehicle.

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). The property owner is also responsible for reviewing the annual assessment to ensure that it is accurate and that all property is accounted for.

During the course of a reappraisal, any newly discovered property is appraised and assessed by the Assessor. The Assessor updates property records to reflect changes of ownership of 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 15th 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 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 appeals regarding your property value that cannot be resolved by meeting with the County Assessor, the last day to schedule an appeal hearing with the County Board of Equalization is the third Monday in August. The Board of Equalization hears appeals regarding the current property values and cannot hear appeals of previous years' assessments.

How does the Assessor determine the value for my property?

During the 4-year reappraisal cycle each property is visited by the Assessor or their representative. During this visit, they review data on any existing structures (dwellings, outbuildings, barns, etc.) and other improvements (fences, pool, driveways, etc.). 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 Mass 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 taxable property in their county. Assessors either contract with professional mass appraisal firms or use professional appraisers in their offices ("in-house") to accomplish this task. They measure and inspect property, talk with property owners, 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. Locked gates or other barriers to access do not prevent the assessment of property, they simply impair the accuracy of the assessment. It is the property owner's responsibility to ensure access to property for assessment purposes.

Arkansas Assessment Timeline

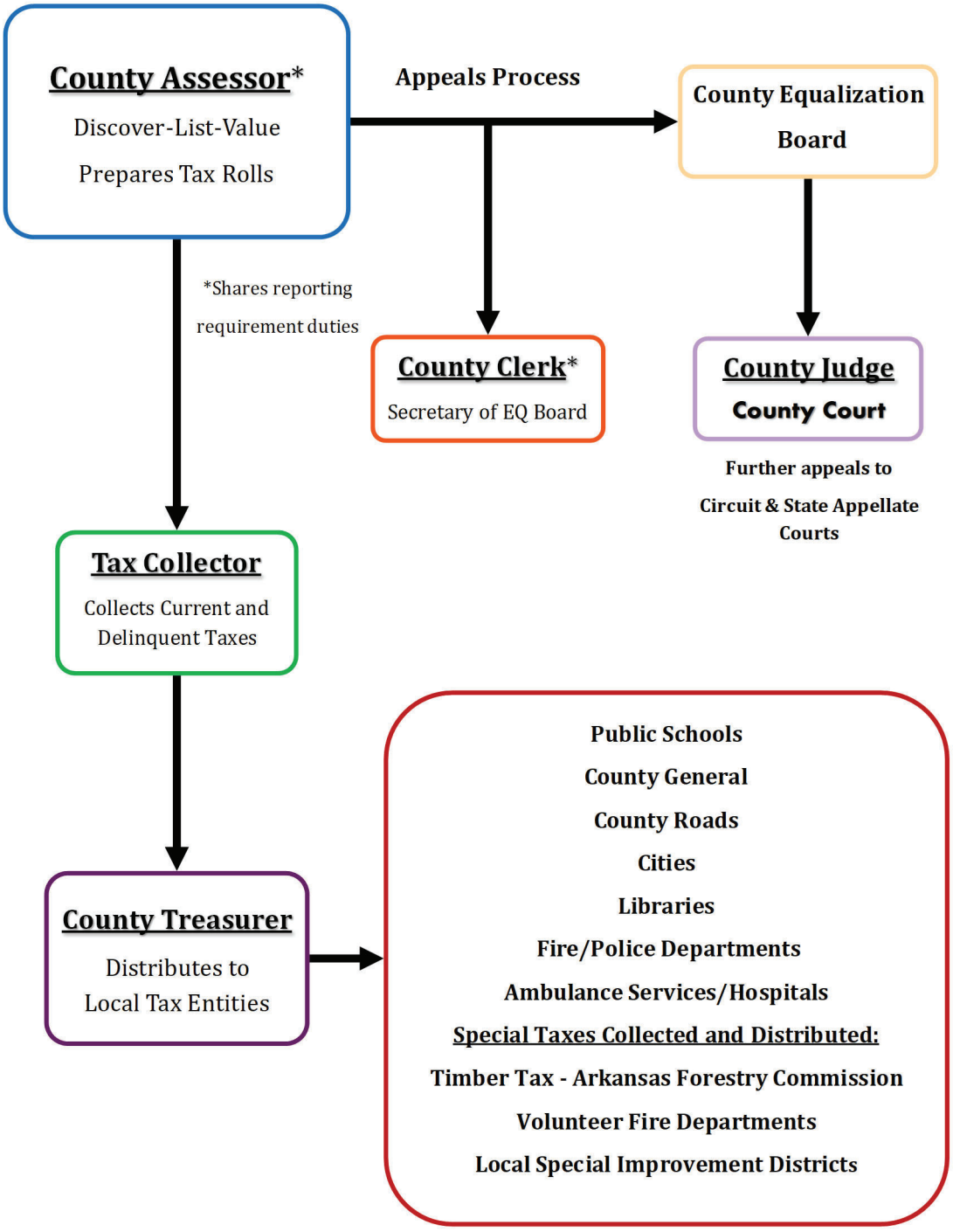
The timeline of property assessment and tax collection spans two years. The first year (the assessment year) is used to establish the assessed values of property and levy millage rates. The second year (the collection year) is when the taxes will be collected and distributed to the cities, counties,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

During the assessment year County Assessors, County Clerks, equalization boards and County Judges are the people working to establish the assessed value. Certain millage rates are established by city councils, quorum courts, and other taxing entities such as school districts. Other millages, such as those for road repairs or library construction, are voted on by the electors in that district. Schools are required to levy a minimum of 25 mills by state law, and mills above the required minimum must be voted on by the electors of the school district.

During the collection year County Clerks, Collectors, and Treasurers work 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

The following is a snapshot of one year and deadlines and duties that are being performed each month.

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 Treasure will be making monthly distribution of tax proceeds to the taxing units. A.C.A. § 26-39-201. Also, the County Treasure will be receiving monthly reimbursements from the state for the homestead property tax credit. A.C.A. §§ 26-26-1118 and -1119, 26-26-310. 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. The lien stays on until it is paid. A.C.A. § 26-34-101.
Valuation date: All property is assessed according to its value and use on January 1 of the assessment year. A.C.A. § 26-26-1201.

Property Owner

Lists personal property with assessor through May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408.
Registers homestead with assessor through October 15. A.C.A. § 26-26-1118.

County 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. 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 the tax books and delivers tax book to County Collector on or before February 1st. A.C.A. § 26-28-108.

February

Property Owner

Lists personal property with assessor through May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408**.** Registers homestead with assessor through October 15. A.C.A. § 26-26-1118.

County 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 the tax books and delivers tax books on or before February 1. A.C.A. § 26-28-108.

March

Property Owner
Lists personal property with assessor through May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408.
Registers homestead with assessor through October 15. A.C.A. § 26-26-1118.
Pay previous year taxes by October 15. A.C.A. § 26-35-501.

Utilities & Carriers
Utilities list property with the Tax Division of the Public Service Commission by March 1st. Common carriers list property with the Tax Division of the Public Service Commission by March 31st. A.C.A. § 26-26-1602.

County 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.

April

Property Owner
Lists personal property with assessor through May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408.
Register homestead with assessor through October 15. A.C.A. § 26-26-1118.
Pay previous year taxes by October 15. A.C.A. § 26-35-501.

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

May

Property Owner
Lists personal property with assessor through May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408.
Register homestead with assessor through October 15. A.C.A. § 26-26-1118.
Pay previous year taxes by October 15. A.C.A. § 26-35-501.

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

County Clerk
Within 10 days of the selection of the members of the county equalization board at its May meeting, shall send a list of those members to the AACD. A.C.A. § 26-27-304.

June

Property Owner
Lists with assessor personal property acquired between April 1 and May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition. A.C.A. § 26-26-1408.
Registers homestead with assessor through October 15. A.C.A. § 26-26-1118.
Pay previous year taxes by October 15. A.C.A. § 26-35-501.

County 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
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

Lists with assessor personal property acquired between April 1 and May 31. Pursuant to Act 551 of 2025, personal property acquired between April 1 and May 31 shall be assessable without delinquency within 60 days after its acquisition**.** A.C.A. § 26-26-1408.
Shall have the right to have a meeting with the County Assessor or his/her designee to discuss value change before petitioning the county equalization board for a hearing ("informal appeal"). A.C.A. § 26-23-203.
Registers homestead with Assessor through October 15. A.C.A. § 26-26-1118.
Pays previous year taxes by October 15. A.C.A. § 26-35-501.

Tax Division of the Public Service Commission

Report assessment of utilities and common carriers to counties by July 15. A.C.A. § 26-26-1612.

County 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 July 1st. A.C.A. § 26-23-203.
Holds meetings with property owners to discuss new assessed values upon request. A.C.A. § 26-23-203.
Files personal property assessment reports with County Clerk by July 31st. A.C.A. § 26-26-716.
Reports homestead registrants to Collector through October 15. A.C.A. § 26-26-1118.

County Collector

Mails tax bills by July 1st. A.C.A. § 26-35-705.

August

Property Owner

May meet with Assessor or his/her designee to discuss new assessed values upon request ("informal appeal"). A.C.A. § 26-23-203.
Registers homestead with Assessor through October 15. A.C.A. § 26-26-1118.
Pays previous year's taxes by October 15. A.C.A. § 26-35-501.
Petitions county equalization board for hearing ("formal appeal") by the 3rd Monday. A.C.A. § 26-27-317.

County Assessor

Holds meetings with property owners to discuss new assessed values upon request before third Monday of August. A.C.A. § 26-23-203.
Attends 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.

Files real property assessment reports with County Clerk by the third Monday of August. A.C.A. § 26-26-716.

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, scheduling hearings for property owners and attending all meetings. A.C.A. § 26-27-307.

Equalization Board
Review overall county assessment and raise or lower property values to equalize valuation as necessary. A.C.A. § 26-27-315.
Hear property owner appeals. A.C.A. §§ 26-27-315 and -317.

September

Property Owner
Registers homestead with Assessor through October 15. A.C.A. § 26-26-1118.
Pays previous year's taxes by October 15. A.C.A. § 26-35-501.

County 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 county assessment and raise or lower property values to equalize valuation as necessary. A.C.A. § 26-27-315.
Hear property owner appeals. A.C.A. §§ 26-27-315 and -317.

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's taxes by the 15th. A.C.A. § 26-35-501.
Petition the county court to hear an appeal from the equalization board on or before the 2nd Monday. A.C.A. § 26-27-318.

County 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.
Petitions the county court to hear an appeal from the equalization board on or before the 2nd Monday. A.C.A. § 26-27-318.

County Clerk
Clerk or designee acts as equalization board secretary. A.C.A. § 26-27-307.
Accepts petition of appeal from the equalization board's action to the county court and conducts pre-hearing process as required by A.C.A. § 26-27-318.
File report and abstract no later than 30 days after final adjournment of the county equalization board. A.C.A. § 26-26-304.

Equalization Board
Adjourn regular session on the 1st. A.C.A. § 26-27-309.
Report and abstract shall be filed with ACD no later than 30 days after final adjournment of equalization board, on October 1 unless extended for a special session. 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. §§ 26-27-315 and -317.

November

County 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. Arkansas Constitution art. 12, § 4; 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 Department of Finance and Administration (DFA) by the 15th. A.C.A. § 26-26-310.

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 property tax lists to a legal newspaper or newspaper with general circulation in the county 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, equalization board hearing schedule deadline

September 15 – AACD final ratio studies released

October 1 – Equalization board regular term adjourns

October – 2nd Monday, deadline for scheduling appeal of Equalization Board decision to County Court

October 15 – Homestead application deadline; due date for property taxes

November – 3rd Monday, equalization board adjourns if in special session

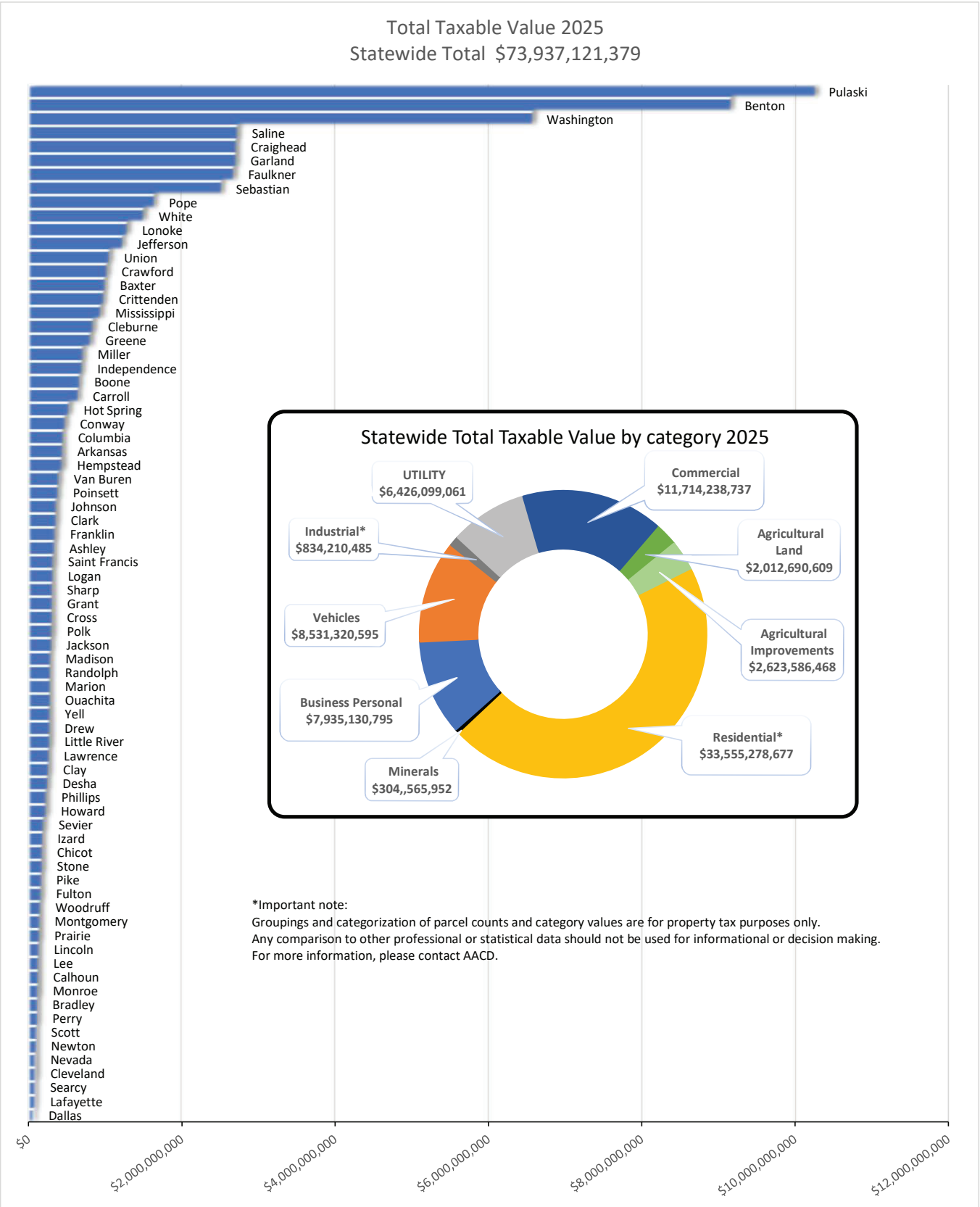
November – Quorum court levies millage rates for all taxing entities

December – Appraisal Manager meeting

December – Assessor-Elect Seminar

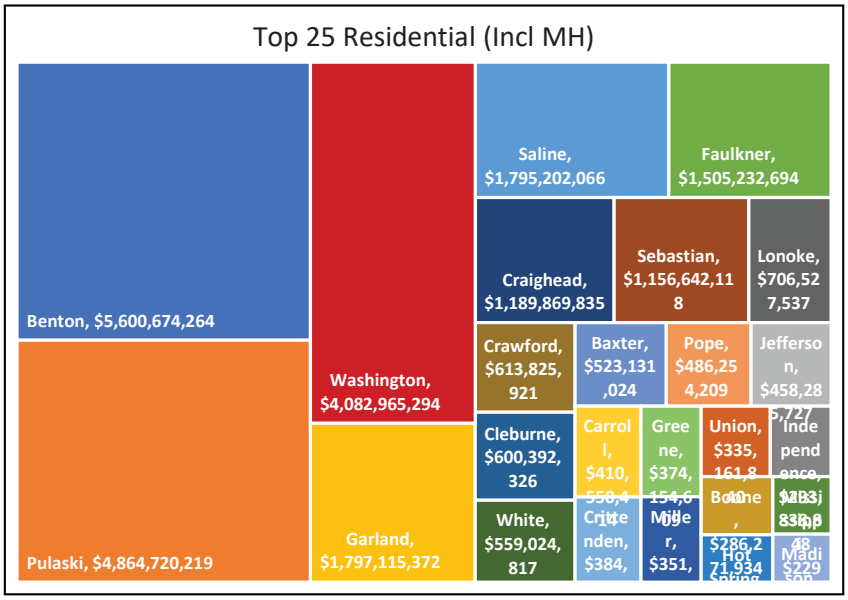
OTHER:

- Equalization 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 2025
Statewide Total $73,937,121,379
Pulaski
Benton
Washington
Saline
Craighead
Garland
Faulkner
Sebastian
Pope
White
Lonoke
Jefferson
Union
Crawford
Baxter
Crittenden
Mississippi
Cleburne
Greene
Miller
Independence
Boone
Carroll
Hot Spring
Conway
Columbia
Arkansas
Hempstead
Van Buren
Poinsett
Johnson
Clark
Franklin
Ashley
Saint Francis
Logan
Sharp
Grant
Cross
Polk
Jackson
Madison
Randolph
Marion
Ouachita
Yell
Drew
Little River
Lawrence
Clay
Desha
Phillips
Howard
Sevier
Izard
Chicot
Stone
Pike
Fulton
Woodruff
Montgomery
Prairie
Lincoln
Lee
Calhoun
Monroe
Bradley
Perry
Scott
Newton
Nevada
Cleveland
Searcy
Lafayette
Dallas
$0
$2,000,000,000
$4,000,000,000
$6,000,000,000
$8,000,000,000
$10,000,000,000
$12,000,000,000
Statewide Total Taxable Value by category 2025
UTILITY
$6,426,099,061
Commercial
$11,714,238,737
Industrial*
$834,210,485
Agricultural Land
$2,012,690,609
Vehicles
$8,531,320,595
Agricultural Improvements
$2,623,586,468
Business Personal
$7,935,130,795
Residential*
$33,555,278,677
Minerals
$304,,565,952
*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.

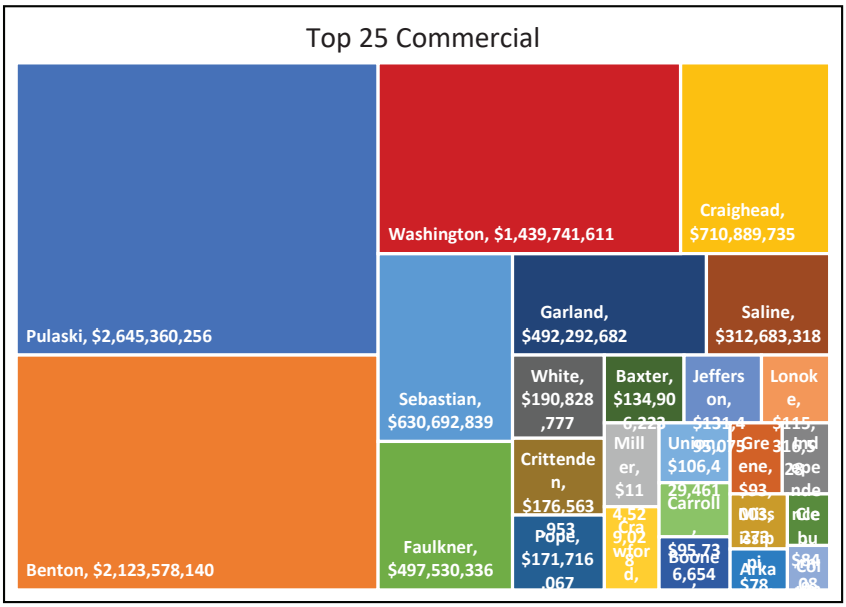
Top 25 Taxable Value by Category 2025

Residential (Includes Manufactured Homes)		
Benton	$	5,600,674,264
Pulaski	$	4,864,720,219
Washington	$	4,082,965,294
Garland	$	1,797,115,372
Saline	$	1,795,202,066
Faulkner	$	1,505,232,694
Craighead	$	1,189,869,835
Sebastian	$	1,156,642,118
Lonoke	$	706,527,537
Crawford	$	613,825,921
Cleburne	$	600,392,326
White	$	559,024,817
Baxter	$	523,131,024
Pope	$	486,254,209
Jefferson	$	458,285,727
Carroll	$	410,550,414
Crittenden	$	384,698,425
Greene	$	374,154,609
Miller	$	351,984,419
Union	$	335,161,840
Independence	$	293,838,848
Boone	$	286,271,934
Hot Spring	$	232,235,010
Mississippi	$	229,180,380
Madison	$	191,220,507



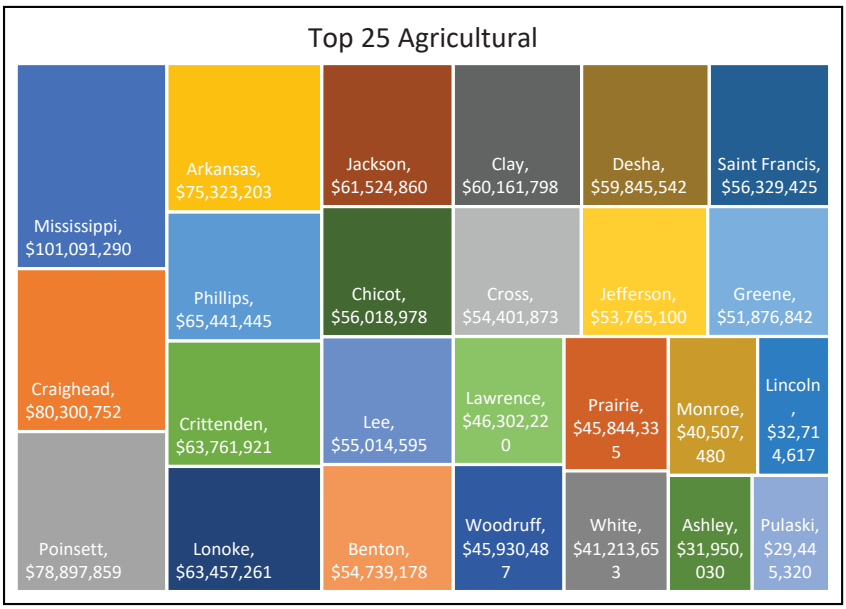
Important note:
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For more information, please contact us.

Commercial		
Pulaski	$	2,645,360,256
Benton	$	2,123,578,140
Washington	$	1,439,741,611
Craighead	$	710,889,735
Sebastian	$	630,692,839
Faulkner	$	497,530,336
Garland	$	492,292,682
Saline	$	312,683,318
White	$	190,828,777
Crittenden	$	176,563,953
Pope	$	171,716,067
Baxter	$	134,906,223
Jefferson	$	131,495,075
Lonoke	$	115,316,528
Miller	$	114,529,028
Crawford	$	113,460,489
Union	$	106,429,461
Carroll	$	95,736,654
Boone	$	94,303,565
Greene	$	93,003,273
Independence	$	84,087,863
Mississippi	$	78,896,936
Arkansas	$	58,748,796
Cleburne	$	54,496,294
Columbia	$	46,844,849



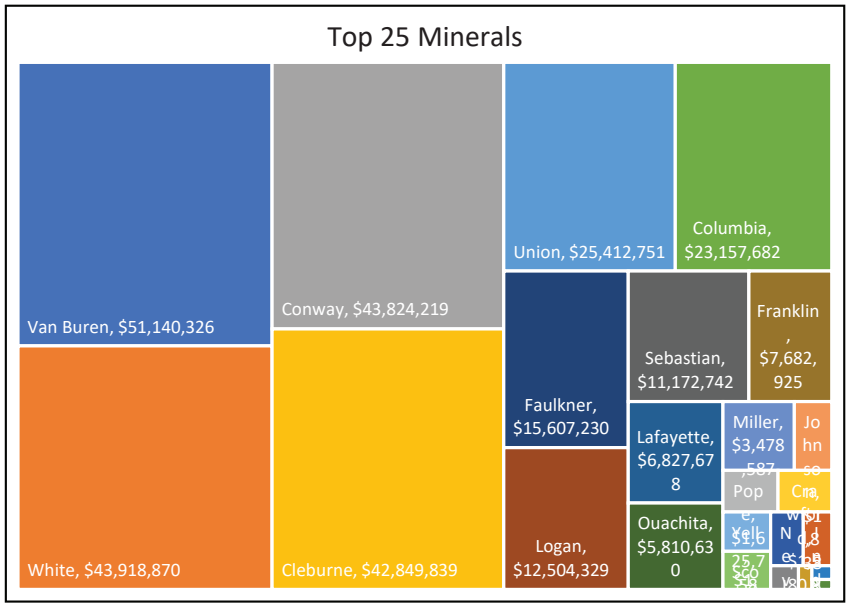
Top 25 Taxable Value by Category 2025

Agricultural		
Mississippi	$	101,091,290
Craighead	$	80,300,752
Poinsett	$	78,897,859
Arkansas	$	75,323,203
Phillips	$	65,441,445
Crittenden	$	63,761,921
Lonoke	$	63,457,261
Jackson	$	61,524,860
Clay	$	60,161,798
Desha	$	59,845,542
Saint Francis	$	56,329,425
Chicot	$	56,018,978
Lee	$	55,014,595
Benton	$	54,739,178
Cross	$	54,401,873
Jefferson	$	53,765,100
Greene	$	51,876,842
Lawrence	$	46,302,220
Woodruff	$	45,930,487
Prairie	$	45,844,335
White	$	41,213,653
Monroe	$	40,507,480
Lincoln	$	32,714,617
Ashley	$	31,950,030
Pulaski	$	29,445,320



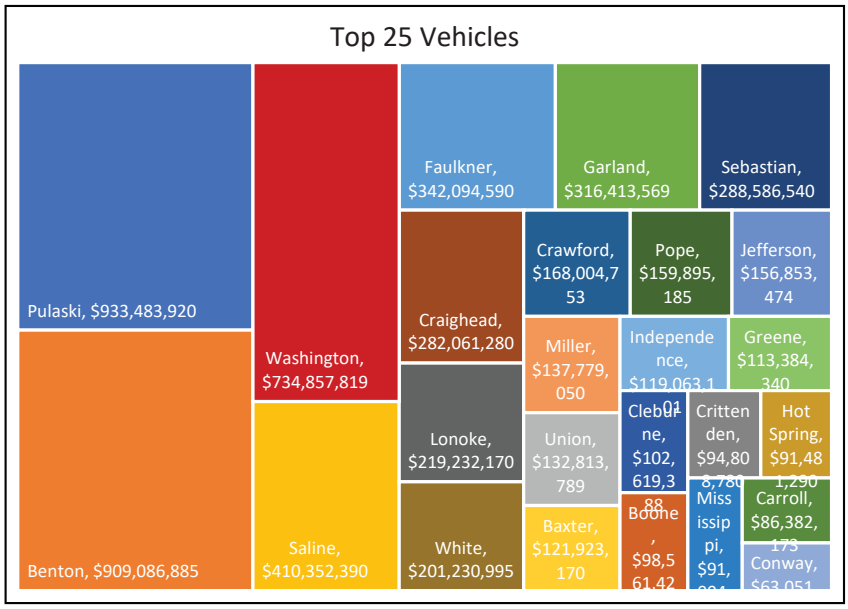
Important note:
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Any comparison to other professional or statistical data should not be used for informational or decision making.
For more information, please contact us.

Mineral		
Van Buren	$	51,140,326
White	$	43,918,870
Conway	$	43,824,219
Cleburne	$	42,849,839
Union	$	25,412,751
Columbia	$	23,157,682
Faulkner	$	15,607,230
Logan	$	12,504,329
Sebastian	$	11,172,742
Franklin	$	7,682,925
Lafayette	$	6,827,678
Ouachita	$	5,810,630
Miller	$	3,478,587
Johnson	$	1,838,392
Pope	$	1,625,758
Crawford	$	1,580,853
Yell	$	1,336,869
Scott	$	1,281,143
Nevada	$	1,247,975
Independence	$	1,081,638
Jackson	$	466,850
Bradley	$	222,674
Calhoun	$	197,434
Ashley	$	136,656
Chicot	$	79,155



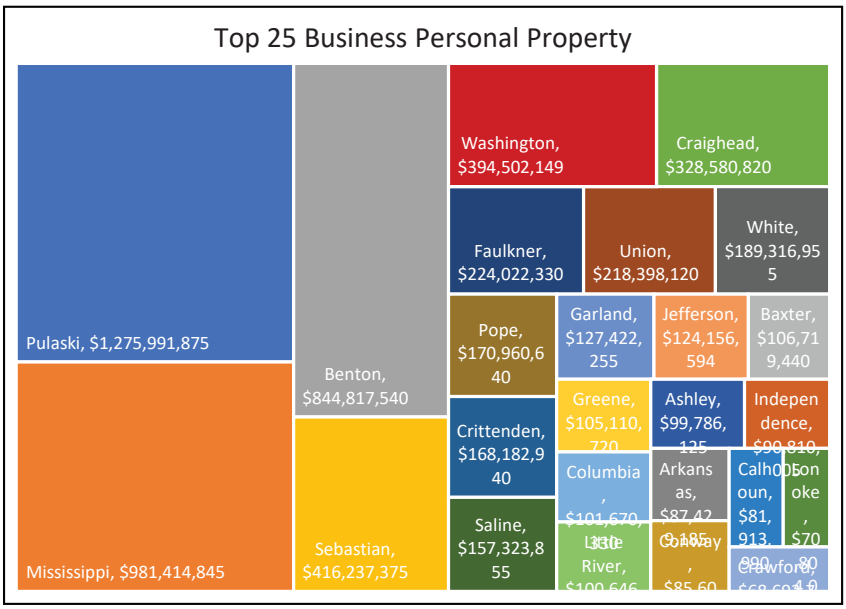
Top 25 Taxable Value by Category 2025

Vehicles		
Pulaski	$	933,483,920
Benton	$	909,086,885
Washington	$	734,857,819
Saline	$	410,352,390
Faulkner	$	342,094,590
Garland	$	316,413,569
Sebastian	$	288,586,540
Craighead	$	282,061,280
Lonoke	$	219,232,170
White	$	201,230,995
Crawford	$	168,004,753
Pope	$	159,895,185
Jefferson	$	156,853,474
Miller	$	137,779,050
Union	$	132,813,789
Baxter	$	121,923,170
Independence	$	119,063,101
Greene	$	113,384,340
Cleburne	$	102,619,388
Boone	$	98,561,420
Crittenden	$	94,808,780
Hot Spring	$	91,481,290
Mississippi	$	91,004,140
Carroll	$	86,382,173
Conway	$	63,051,912



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Business Personal Property		
Pulaski	$	1,275,991,875
Mississippi	$	981,414,845
Benton	$	844,817,540
Sebastian	$	416,237,375
Washington	$	394,502,149
Craighead	$	328,580,820
Faulkner	$	224,022,330
Union	$	218,398,120
White	$	189,316,955
Pope	$	170,960,640
Crittenden	$	168,182,940
Saline	$	157,323,855
Garland	$	127,422,255
Jefferson	$	124,156,594
Baxter	$	106,719,440
Greene	$	105,110,720
Columbia	$	101,670,330
Little River	$	100,646,228
Ashley	$	99,786,125
Independence	$	90,810,005
Arkansas	$	87,429,185
Conway	$	85,602,625
Calhoun	$	81,913,990
Lonoke	$	70,804,055
Crawford	$	68,692,772



Total County Taxable Value by Year

County	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Arkansas	366,275,845	368,895,689	379,110,078	388,343,688	398,347,757	409,291,787	426,119,824	448,945,724	474,300,441	483,871,074
Ashley	375,271,843	375,525,650	374,348,337	392,014,041	361,321,927	364,054,369	374,155,173	378,834,927	368,854,775	394,848,689
Baxter	736,098,289	747,383,295	773,846,751	793,878,448	809,615,192	839,443,995	916,511,424	974,663,834	1,028,683,255	1,061,625,644
Benton	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	9,180,243,183	10,258,143,757
Boone	523,737,206	534,051,129	548,457,314	567,628,864	587,010,185	612,432,275	647,617,943	677,537,082	695,883,026	711,103,961
Bradley	133,193,510	126,577,658	129,077,188	130,291,604	129,959,440	136,492,003	141,945,481	147,521,252	151,355,879	158,389,964
Calhoun	105,282,514	111,496,114	111,141,079	111,039,544	120,607,659	135,412,179	140,273,649	159,132,584	161,119,328	194,165,836
Carroll	467,342,929	482,240,521	497,788,941	503,495,767	524,848,591	559,546,330	655,861,219	639,380,453	678,903,219	734,034,207
Chicot	148,824,162	149,993,704	157,799,328	161,003,203	172,933,630	182,864,040	192,285,395	200,762,693	213,246,083	218,018,967
Clark	294,227,693	293,851,271	301,090,462	308,056,762	318,910,387	326,850,000	346,080,200	370,851,000	390,484,916	407,386,207
Clay	212,006,930	216,746,565	225,687,744	235,922,808	247,961,959	259,789,931	270,008,784	282,078,211	290,393,592	298,995,096
Cleburne	707,806,257	676,464,480	669,733,930	677,189,124	674,325,165	694,106,646	774,544,867	840,509,743	873,599,981	931,412,760
Cleveland	95,319,030	96,911,592	98,291,738	97,820,035	102,274,537	107,163,182	112,915,255	116,915,933	123,138,327	129,282,564
Columbia	406,789,011	395,637,634	389,572,442	400,858,164	419,540,902	428,262,379	442,643,501	463,409,691	484,030,520	490,748,977
Conway	475,397,977	447,156,048	429,661,216	429,939,824	445,269,549	423,577,955	456,282,197	499,549,746	511,513,035	502,809,917
Craighead	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	2,737,373,788	2,802,718,068
Crawford	736,550,550	741,553,709	766,717,783	790,409,596	822,602,696	849,877,271	894,049,948	984,108,239	1,054,290,491	1,106,905,789
Crittenden	744,036,813	736,611,892	758,622,062	774,721,381	802,797,215	847,090,411	899,316,667	973,705,172	1,013,995,700	1,092,598,162
Cross	248,601,746	252,737,306	258,662,779	268,015,798	285,685,724	302,249,568	315,743,547	320,075,125	340,450,673	365,989,205
Dallas	88,218,515	89,781,170	90,433,699	89,948,069	91,286,569	94,127,949	97,295,459	97,376,369	99,456,985	101,587,425
Desha	215,331,738	217,933,057	227,549,359	235,760,036	248,148,839	255,314,444	266,266,564	277,698,246	282,010,716	281,649,968
Drew	229,434,033	246,025,040	244,375,152	251,215,915	264,100,096	284,606,250	291,854,283	305,391,401	309,336,534	323,293,442
Faulkner	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	2,700,026,047	2,876,821,458
Franklin	264,624,776	272,847,334	277,580,303	285,855,193	305,626,480	319,355,295	342,506,205	403,514,887	380,840,619	388,857,139
Fulton	140,106,958	143,273,406	146,094,582	149,069,679	153,714,614	164,162,532	175,560,904	183,293,864	196,682,623	206,689,803
Garland	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	2,735,754,648	2,850,002,705
Grant	229,009,208	234,306,869	240,004,861	245,927,422	259,344,893	278,038,933	302,620,123	321,591,531	341,480,766	366,383,405
Greene	572,114,290	597,370,150	621,872,546	638,393,696	669,747,215	718,869,408	766,191,619	801,288,859	839,612,168	882,187,316
Hempstead	412,834,462	416,667,146	419,128,951	422,670,622	426,530,620	435,183,597	455,917,615	467,817,466	471,381,639	472,930,893
Hot Spring	418,980,177	428,236,840	433,014,855	446,832,409	466,597,949	491,907,283	524,398,550	541,989,077	555,778,875	570,716,274
Howard	199,428,562	200,761,111	201,772,870	201,053,203	211,307,471	225,449,285	239,520,424	246,442,591	261,170,287	263,941,294
Independence	566,948,068	575,214,129	584,934,921	591,117,255	621,833,932	643,520,340	682,072,054	714,289,005	732,332,566	778,562,917
Izard	153,118,760	177,299,996	182,681,254	184,654,166	185,649,349	193,925,839	209,360,083	206,775,713	217,441,617	221,755,022
Jackson	226,056,165	231,868,070	239,717,099	251,171,059	268,640,933	287,700,097	300,303,023	314,379,299	333,940,020	351,177,652
Jefferson	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	1,256,690,228	1,208,885,271
Johnson	293,858,034	299,719,591	323,737,900	333,237,274	342,959,766	374,021,426	392,070,585	392,535,115	394,342,309	418,297,618
Lafayette	101,756,402	96,439,475	98,485,250	96,629,291	96,988,698	99,851,583	108,866,383	118,265,534	120,127,466	123,199,336

Total County Taxable Value by Year

County	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Lawrence	204,681,011	207,911,199	218,437,875	229,185,970	241,887,509	254,601,723	270,801,929	289,172,900	300,336,274	310,283,284
Lee	136,053,717	139,492,321	140,878,175	143,466,233	148,954,355	154,798,108	156,755,011	159,921,184	164,457,032	186,931,231
Lincoln	127,178,168	129,202,556	131,613,060	133,531,541	143,573,067	151,221,374	159,155,904	165,185,936	170,833,300	180,369,684
Little River	256,182,113	292,815,409	292,361,798	294,530,259	284,208,317	284,830,341	299,035,731	309,726,397	307,095,781	307,653,457
Logan	274,344,376	284,951,828	290,893,649	294,769,553	300,517,391	311,167,404	326,359,781	339,245,661	351,733,069	373,525,507
Lonoke	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	1,320,164,479	1,353,919,438
Madison	195,040,809	198,144,216	203,515,906	213,096,897	229,531,408	249,260,671	266,727,198	283,060,263	319,807,905	339,172,788
Marion	225,234,972	232,178,065	237,853,863	245,261,196	251,592,379	269,734,191	289,647,200	305,471,378	315,801,388	322,873,489
Miller	535,115,510	547,435,797	556,203,859	573,695,611	623,430,279	656,412,155	717,562,690	730,699,307	742,169,938	795,696,822
Mississippi	670,102,348	678,830,216	693,267,812	723,931,511	744,587,537	771,178,546	832,056,581	878,853,555	968,418,778	1,687,232,319
Monroe	120,415,225	122,891,110	125,036,473	126,825,839	132,332,333	140,170,290	149,375,831	155,708,279	157,341,131	159,280,490
Montgomery	123,768,704	126,458,701	127,914,139	132,751,053	137,425,300	142,840,375	149,644,815	166,387,039	179,388,958	215,758,276
Nevada	97,280,673	99,965,628	103,216,773	105,033,419	110,671,888	116,398,767	118,450,934	118,467,003	123,956,117	126,335,537
Newton	91,535,371	95,076,218	99,130,906	97,306,477	102,541,562	105,848,592	114,183,518	122,362,738	132,332,387	139,518,748
Ouachita	263,339,387	261,529,848	262,650,820	264,636,862	269,773,293	280,526,039	295,516,426	307,429,681	314,108,174	324,125,158
Perry	106,806,108	106,965,277	109,507,752	112,074,447	116,891,652	122,816,632	134,039,327	142,521,447	150,537,814	156,088,271
Phillips	226,347,690	239,609,567	233,548,724	239,171,488	241,865,295	277,446,787	253,020,076	257,751,916	264,353,627	267,067,845
Pike	139,877,314	140,458,014	144,552,198	148,321,473	154,496,632	162,851,587	177,584,785	189,749,807	199,912,344	205,349,213
Poinsett	293,193,581	297,152,851	317,124,502	316,894,595	337,777,622	347,866,017	373,811,622	407,569,312	417,500,835	426,302,637
Polk	240,390,199	242,484,881	248,253,907	257,798,229	271,004,362	281,794,542	300,609,102	319,096,747	339,329,713	351,446,135
Pope	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	1,669,202,139	1,734,495,090
Prairie	128,653,988	133,402,418	139,331,162	142,384,174	150,865,244	158,832,978	168,289,122	172,901,775	176,243,110	189,639,995
Pulaski	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	10,277,025,426	10,614,799,412
Randolph	205,518,539	236,050,510	245,691,345	263,526,795	275,335,290	286,539,336	297,258,501	305,724,643	315,932,095	318,206,300
Saint Francis	262,290,420	267,479,560	283,978,405	292,369,845	299,380,300	308,968,300	326,034,908	340,461,474	357,007,654	385,268,427
Saline	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	2,753,272,223	2,866,276,122
Scott	104,061,574	105,263,571	107,987,323	112,122,632	112,997,337	117,207,659	123,226,240	130,293,512	137,232,165	141,667,515
Searcy	91,130,277	90,264,378	92,585,078	92,849,426	94,841,809	98,609,176	107,489,777	113,496,508	121,249,084	126,202,041
Sebastian	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	2,544,524,181	2,799,791,688
Sevier	169,147,656	176,154,339	180,157,888	182,816,305	200,000,802	202,368,289	214,367,089	224,193,951	232,706,056	242,320,016
Sharp	200,616,469	206,421,185	212,830,795	216,536,335	230,200,289	241,616,230	255,438,137	275,773,495	342,378,421	305,658,754
Stone	157,788,412	160,906,266	164,148,202	169,391,304	172,633,797	182,630,474	194,366,609	202,936,024	210,710,967	216,164,320
Union	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	1,083,765,454	1,119,413,557
Van Buren	457,339,639	405,239,126	383,799,081	377,677,341	369,140,873	370,408,544	387,083,809	408,239,914	425,994,446	428,548,724
Washington	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	6,596,289,462	7,116,476,282
White	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	1,532,796,097	1,555,874,764
Woodruff	145,160,725	149,299,331	158,412,891	160,483,405	163,402,030	167,531,812	169,844,775	177,958,448	188,792,017	202,911,917
Yell	231,940,155	242,443,200	243,438,230	247,507,467	255,053,582	265,917,910	278,361,936	309,795,854	313,138,740	314,488,344
State Totals	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	69,518,105,106	73,937,121,379

AVERAGE MILLAGE BY COUNTY
Approved in School Elections September 2025

County	Average School District Millage	Rank	Average City Total	Rank	Average County Total	Rank	Average Overall Total	Rank
Arkansas	39.74	26	4.07	44	9.15	17	51.33	21
Ashley	38.89	37	5.49	8	7.21	53	49.94	33
Baxter	34.46	68	4.93	22	8.50	35	45.92	58
Benton	42.99	5	4.71	26	8.19	45	55.04	3
Boone	37.26	53	3.77	53	5.60	67	45.12	61
Bradley	41.93	8	3.80	52	10.90	3	54.48	4
Calhoun	36.44	59	5.35	9	8.30	41	47.80	45
Carroll	38.14	43	4.30	34	10.00	6	49.68	36
Chicot	38.16	41	3.20	61	10.00	6	49.53	37
Clark	44.03	3	5.06	17	7.10	54	53.85	7
Clay	37.98	45	5.00	18	10.00	6	51.42	19
Cleburne	36.26	62	4.73	25	5.10	70	43.39	69
Cleveland	38.57	39	3.90	50	9.00	19	48.87	41
Columbia	35.33	66	4.80	23	9.00	19	47.00	51
Conway	38.94	36	5.00	18	9.80	10	50.56	25
Craighead	38.98	35	2.23	69	6.86	55	47.17	50
Crawford	41.57	10	3.36	58	7.30	49	51.11	23
Crittenden	44.23	2	4.38	33	5.36	69	53.28	10
Cross	39.93	21	4.14	41	9.10	18	51.39	20
Dallas	40.83	12	2.90	62	8.30	41	50.37	28
Desha	40.32	16	4.27	36	8.40	37	51.44	18
Drew	40.52	15	3.36	58	5.70	65	47.75	46
Faulkner	39.77	25	3.84	51	8.30	41	50.19	29
Franklin	37.70	50	6.03	5	9.40	15	50.12	31
Fulton	33.17	73	4.27	36	6.00	61	41.89	73
Garland	39.89	23	0.93	74	3.60	73	43.84	65
Grant	39.33	31	3.63	56	9.00	19	50.14	30
Greene	37.31	52	2.33	68	5.60	67	44.31	64
Hempstead	34.10	71	4.64	28	9.00	19	46.19	55
Hot Spring	42.07	7	4.75	24	9.00	19	52.85	11
Howard	37.38	51	4.40	32	6.60	56	45.93	57
Independence	39.59	29	3.93	49	8.60	33	50.50	26
Izard	37.91	46	4.29	35	7.70	48	48.24	43
Jackson	37.81	48	4.07	44	9.00	19	49.86	34
Jefferson	43.86	4	7.64	1	9.21	16	58.16	2
Johnson	39.72	27	4.02	46	10.30	5	51.87	15
Lafayette	34.33	70	6.80	4	9.00	19	47.87	44
Lawrence	35.72	64	1.41	73	9.00	19	45.71	59
Lee	29.69	75	5.17	14	8.40	37	41.96	72
Lincoln	39.15	34	4.50	31	9.00	19	50.40	27
Little River	39.20	33	1.88	70	6.20	59	46.23	54
Logan	38.16	41	2.62	64	7.90	46	47.44	47
Lonoke	42.71	6	4.24	38	6.40	57	51.61	16
Madison	37.22	55	2.90	62	9.00	19	47.18	49
Marion	36.44	59	4.60	29	8.90	31	47.43	48
Miller	41.93	8	7.10	3	8.80	32	54.28	6
Mississippi	40.56	14	4.54	30	9.70	12	53.45	9
Monroe	39.33	31	4.19	39	8.40	37	49.82	35
Montgomery	33.05	74	3.56	57	8.30	41	43.58	66

AVERAGE MILLAGE BY COUNTY
Approved in School Elections September 2025

Nevada	40.22	17	5.00	18	11.00	1	54.40	5
Newton	36.22	63	3.75	55	9.00	19	46.33	53
Ouachita	38.56	40	5.83	7	8.36	40	50.11	32
Perry	38.14	43	3.77	53	8.60	33	49.38	39
Phillips	39.45	30	5.33	10	10.70	4	53.71	8
Pike	40.21	18	4.65	27	3.30	74	46.05	56
Poinsett	40.66	13	4.14	41	5.81	64	48.84	42
Polk	37.89	47	1.58	72	5.70	65	44.64	62
Pope	40.03	19	0.52	75	4.25	71	44.39	63
Prairie	39.63	28	5.00	18	10.00	6	52.13	13
Pulaski	44.88	1	7.54	2	9.50	14	59.56	1
Randolph	35.54	65	2.45	67	6.00	61	42.76	70
Saint Francis	39.98	20	4.19	39	9.70	12	51.98	14
Saline	36.90	57	5.15	15	2.80	75	41.17	75
Scott	36.60	58	2.60	65	11.00	1	48.90	40
Searcy	39.90	22	5.89	6	8.45	36	52.18	12
Sebastian	37.20	56	4.08	43	7.30	49	46.35	52
Sevier	34.39	69	3.99	47	5.85	63	42.49	71
Sharp	34.79	67	3.30	60	6.20	59	43.53	67
Stone	33.86	72	1.80	71	7.30	49	41.76	74
Union	39.89	23	5.31	12	7.87	47	51.03	24
Van Buren	36.35	61	3.95	48	7.30	49	45.23	60
Washington	41.57	10	5.07	16	6.37	58	51.54	17
White	37.71	49	2.51	66	4.10	72	43.42	68
Woodruff	38.88	38	5.28	13	9.80	10	51.32	22
Yell	37.26	53	5.33	10	9.00	19	49.46	38

State Averages **38.52** **4.17** **7.93** **48.80**

Note: Average of per County average

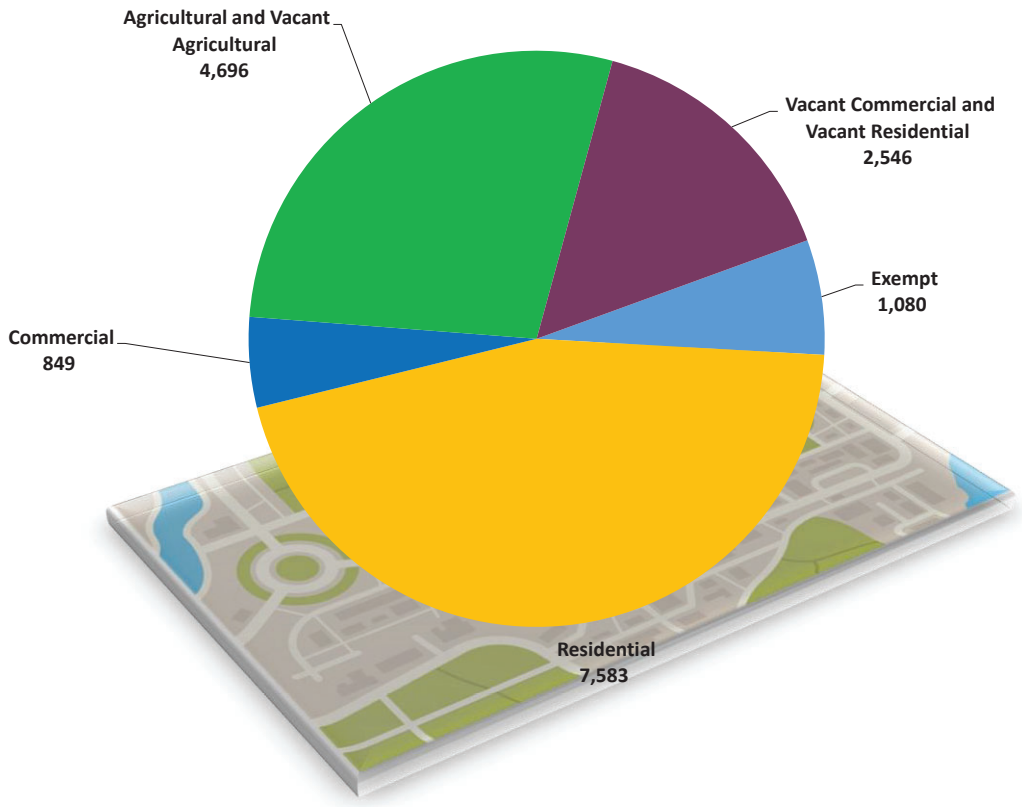
***** Craighead County millage total is incomplete due to unverified data for cites of Cash and Black Oak.

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**

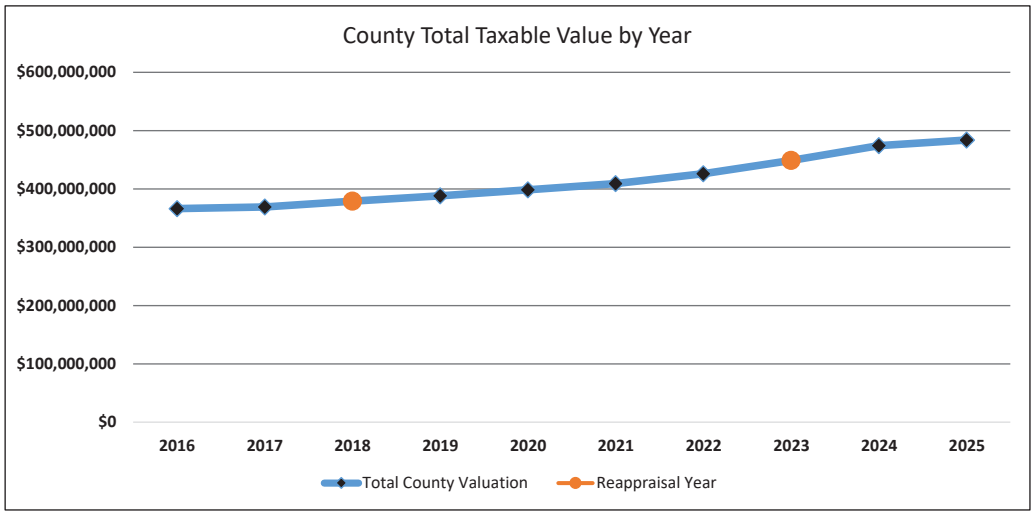
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Those appear in ().

PARCELS BY TYPE

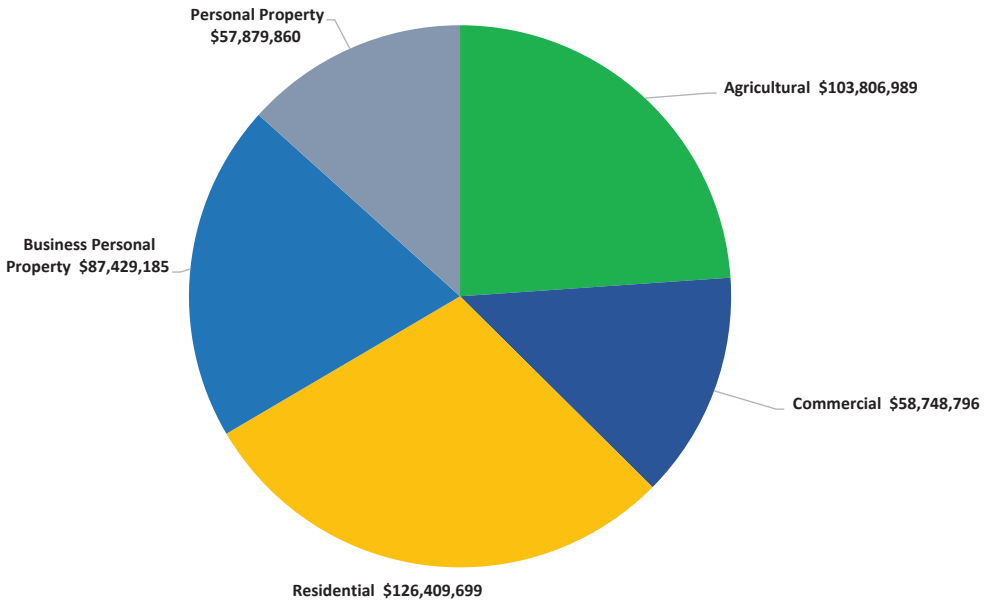


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2025 TAXABLE VALUE BY CATEGORY



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For more information, please contact us.

	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.74	26	4.07	44	9.15	17	51.33	21

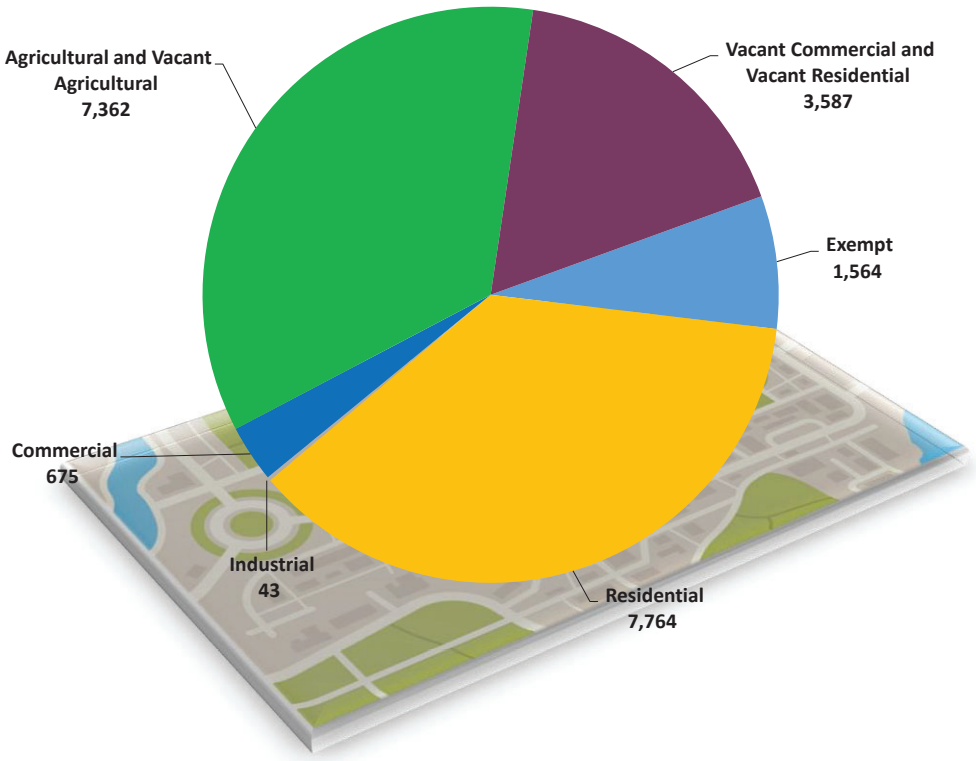
More detailed information on millages is available at
https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

Ashley County

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

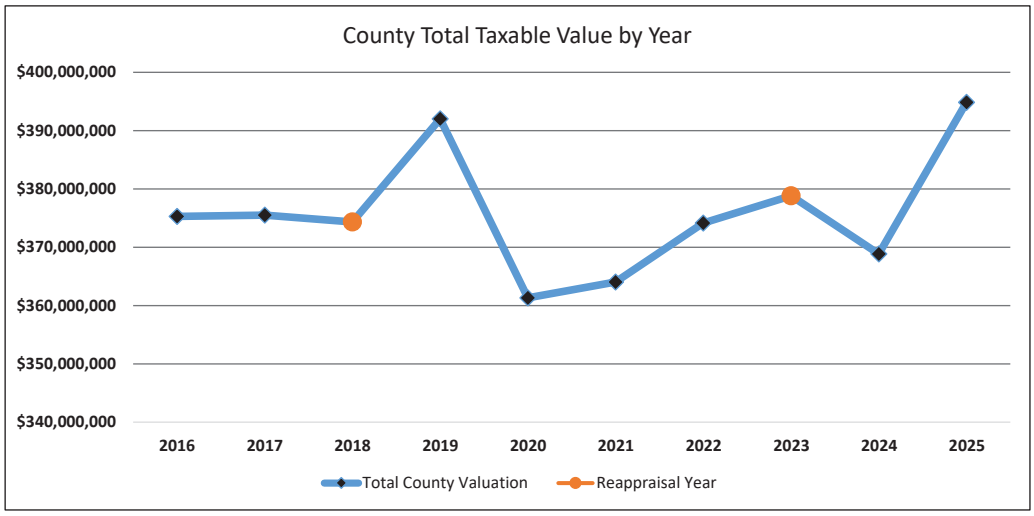
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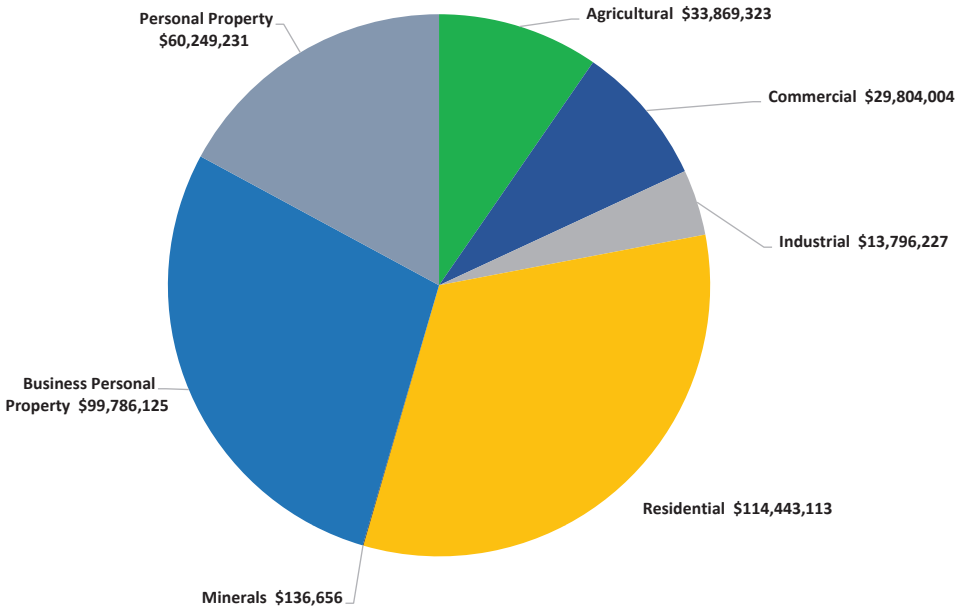


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2025 TAXABLE VALUE BY CATEGORY



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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	37	5.49	8	7.21	53	49.94	33

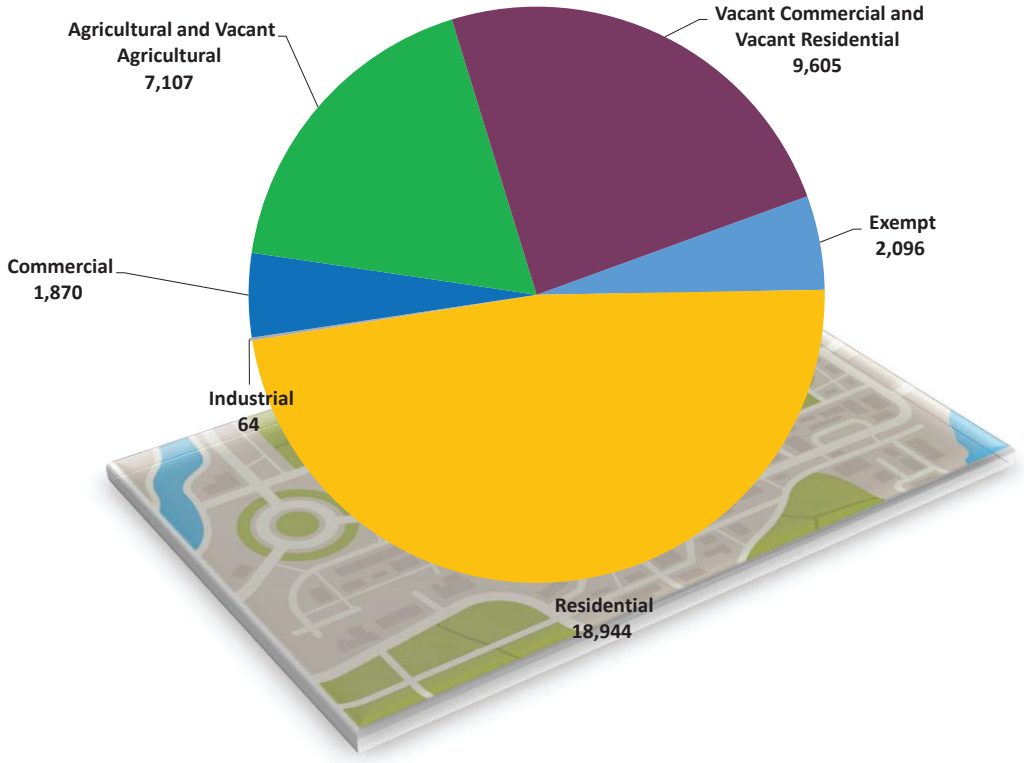
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Millage Book | Arkansas Assessment Coordination Division

Baxter County

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

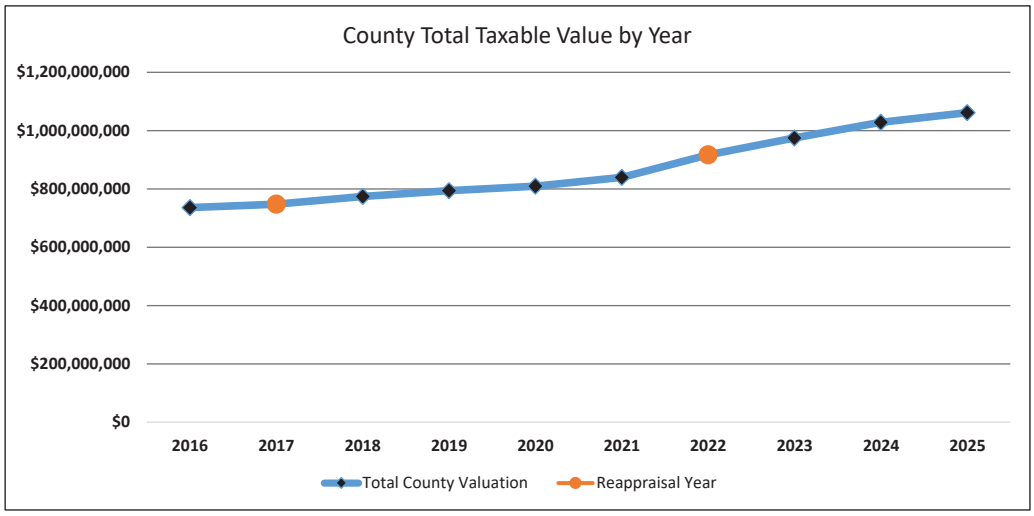
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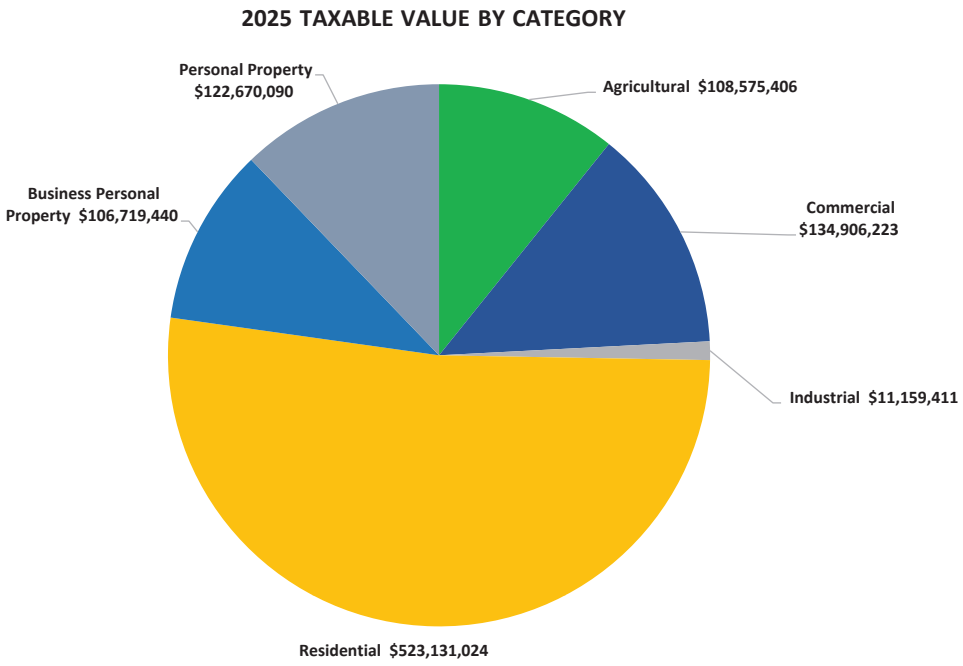
PARCELS BY TYPE



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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	68	4.93	22	8.50	35	45.92	58

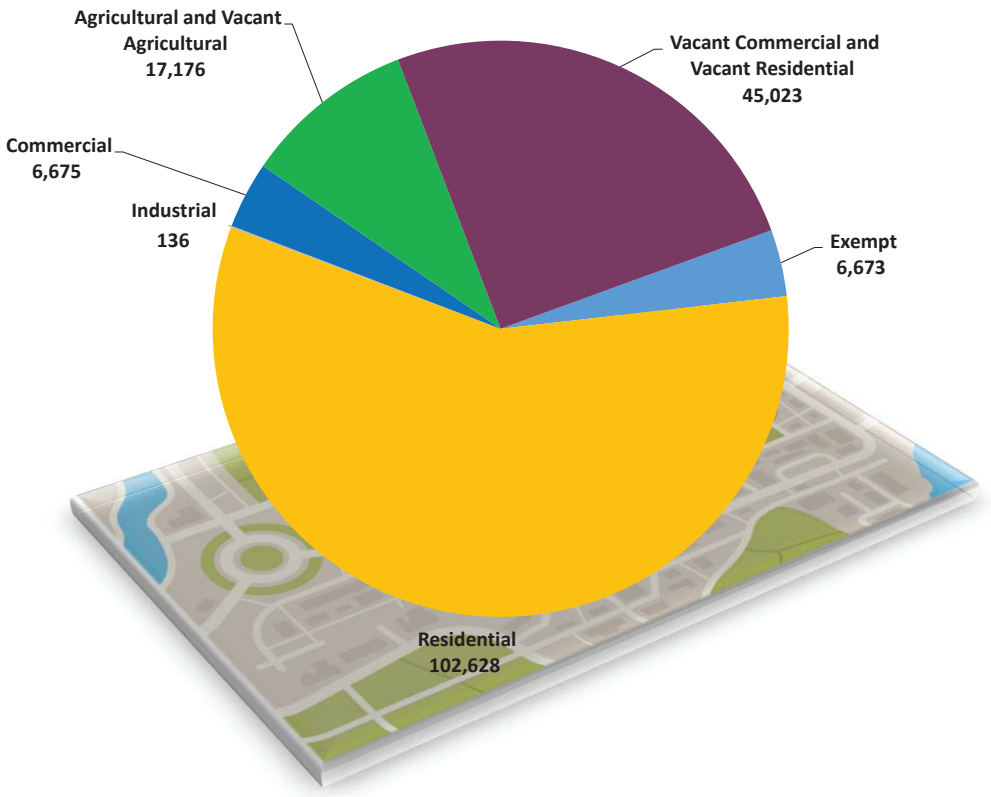
More detailed information on millages is available at
https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

Benton County

Assessor	**The Honorable Roderick Grieve**
Parcels (Reappraisal)*	**166,662**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**In-House**

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

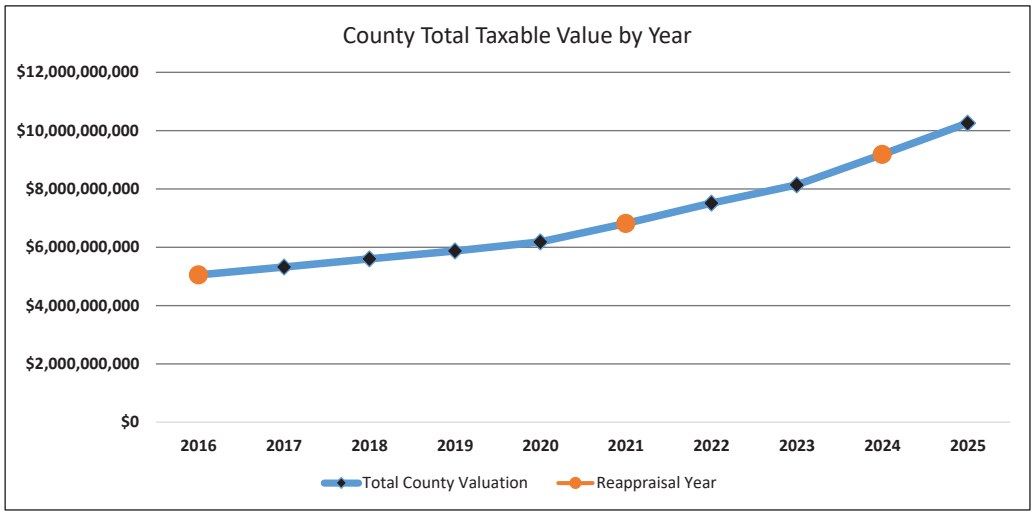
PARCELS BY TYPE

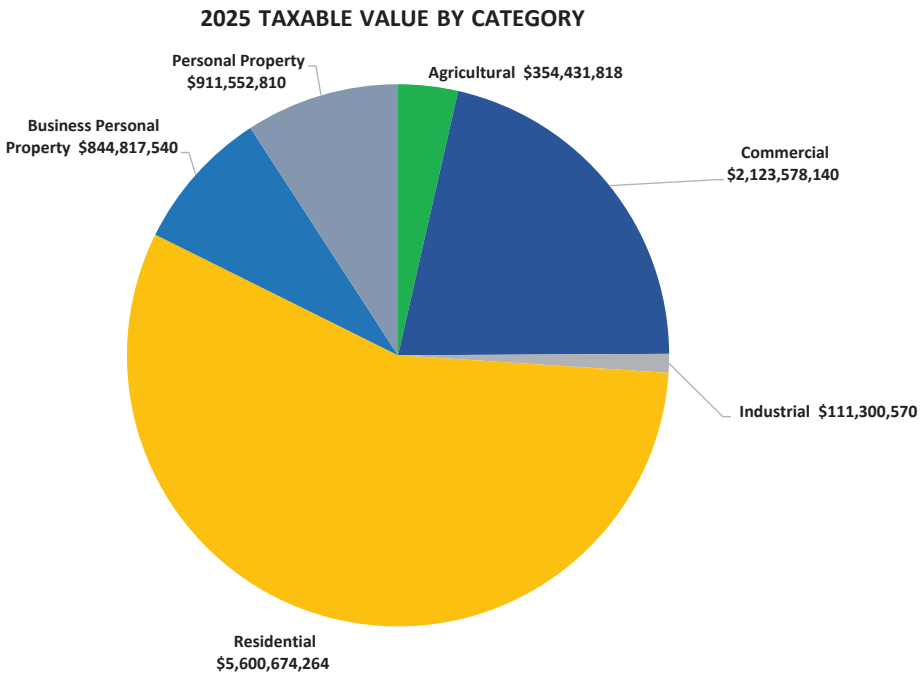


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Benton County cont.





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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.99	5	4.71	26	8.19	45	55.04	3

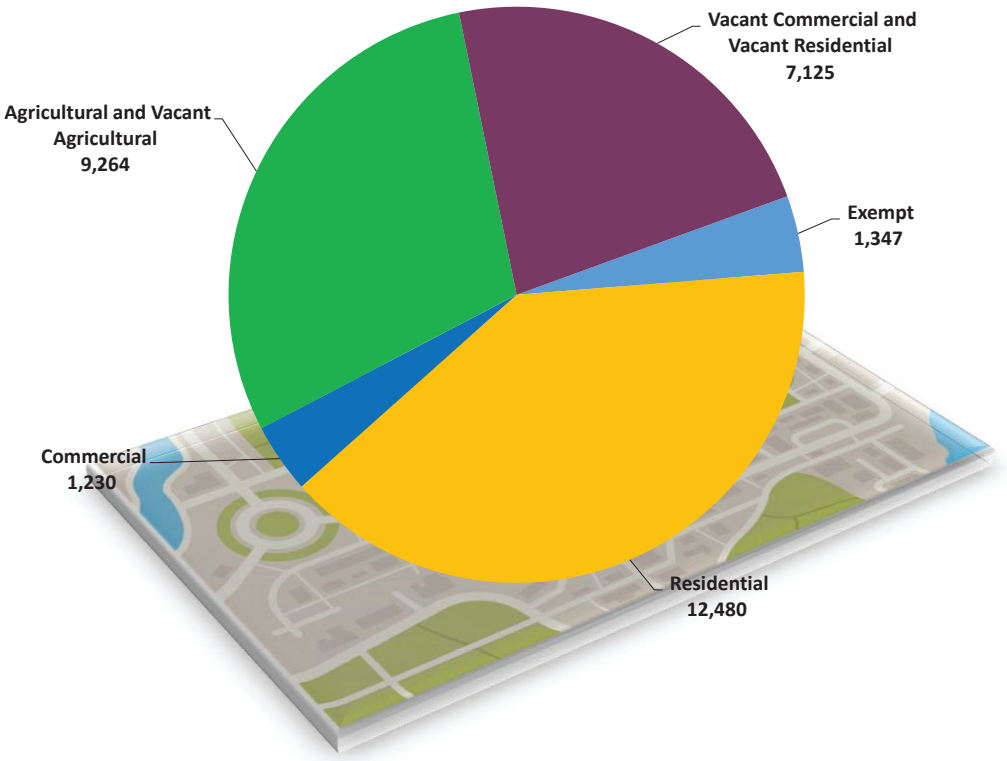
More detailed information on millages is available at
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Millage Book | Arkansas Assessment Coordination Division

Boone County

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

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PARCELS BY TYPE

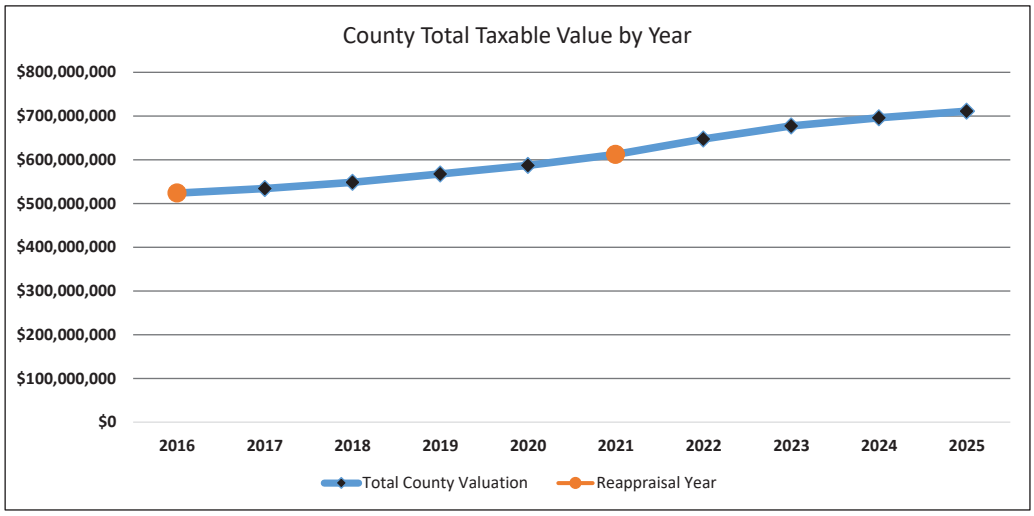


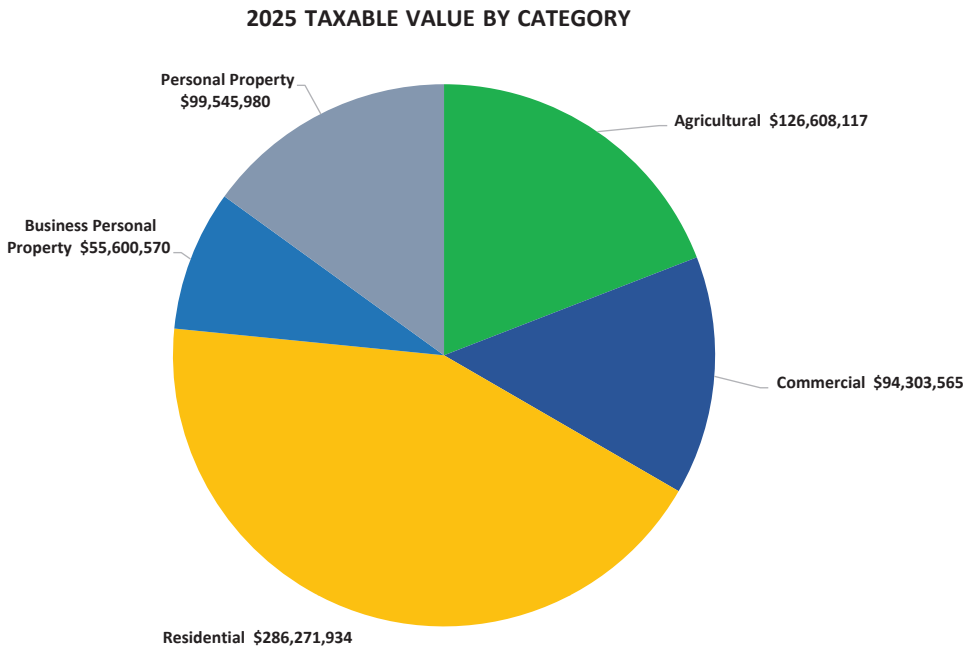
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Boone

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	37.26	53	3.77	53	5.60	67	45.12	61

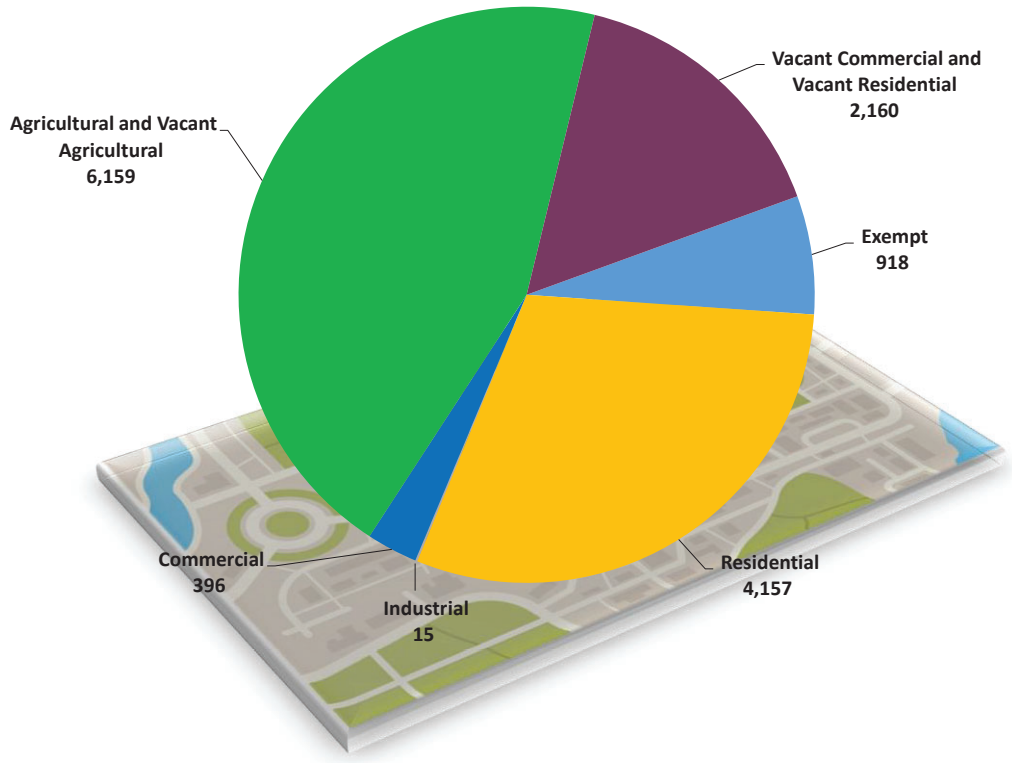
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Millage Book | Arkansas Assessment Coordination Division

Bradley County

Assessor	**The Honorable Stephanie Bigham**
Parcels (Reappraisal)*	**12,656**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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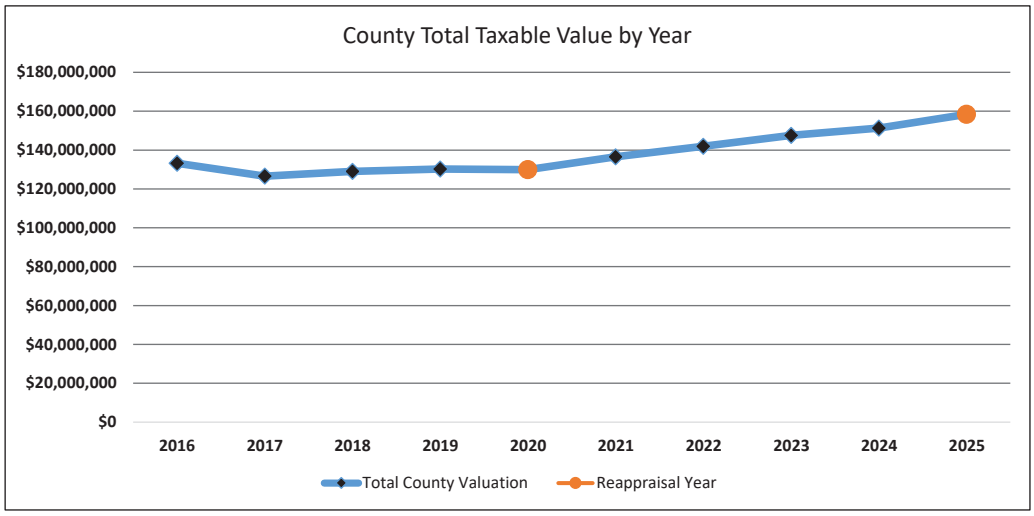
PARCELS BY TYPE

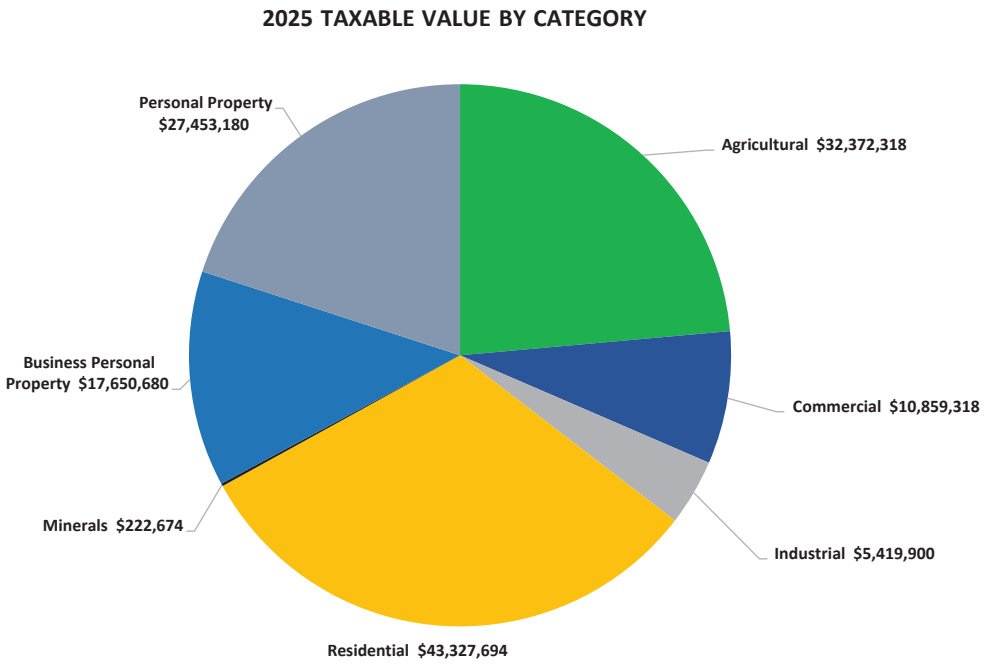


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Bradley County cont.





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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	41.93	8	3.80	52	10.90	3	54.48	4

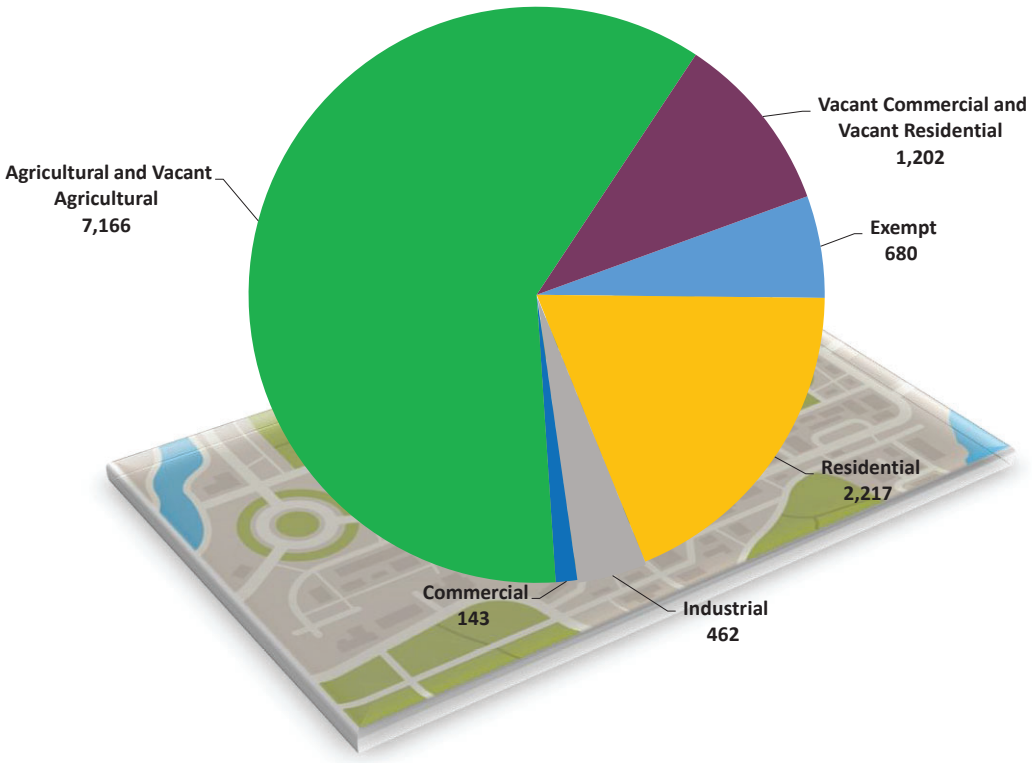
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Millage Book | Arkansas Assessment Coordination Division

Calhoun County

Assessor	**The Honorable Teresa Carter**
Parcels (Reappraisal)*	**9,632**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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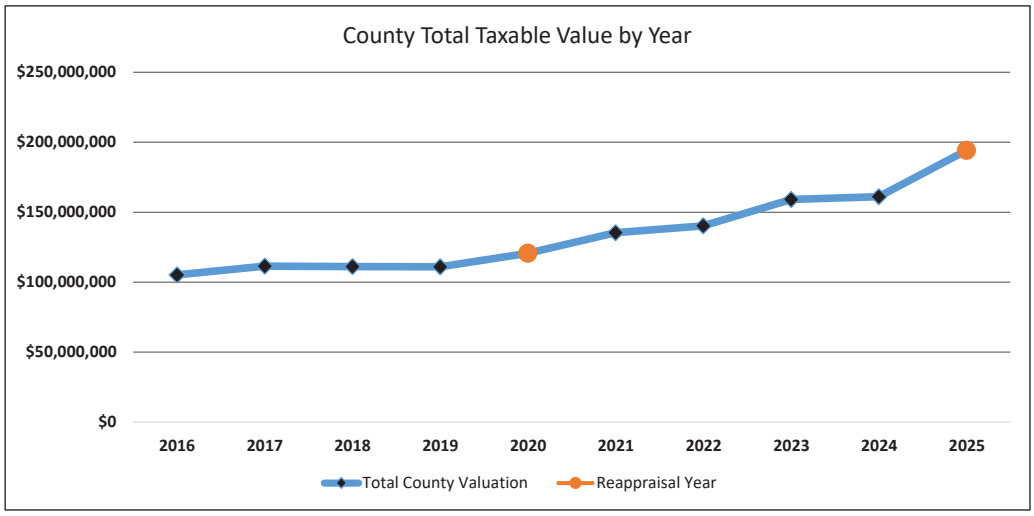
PARCELS BY TYPE

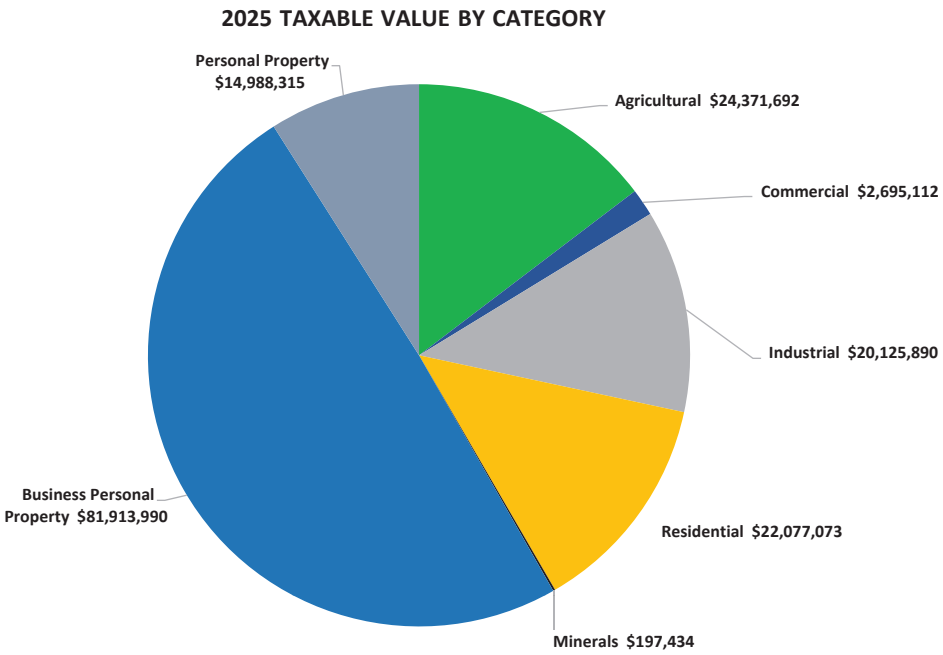


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Calhoun County cont.





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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	36.44	59	5.35	9	8.30	41	47.80	45

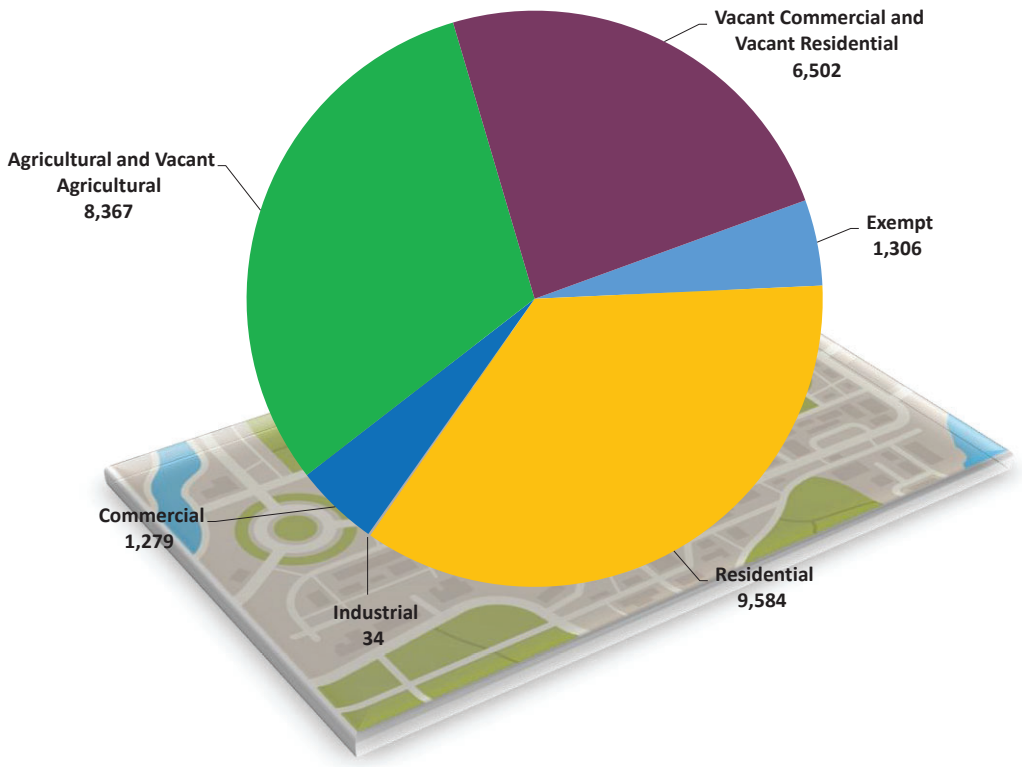
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Millage Book | Arkansas Assessment Coordination Division

Carroll County

Assessor	**The Honorable Jeannie Davidson**
Parcels (Reappraisal)*	**25,615**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Arkansas CAMA Technology**

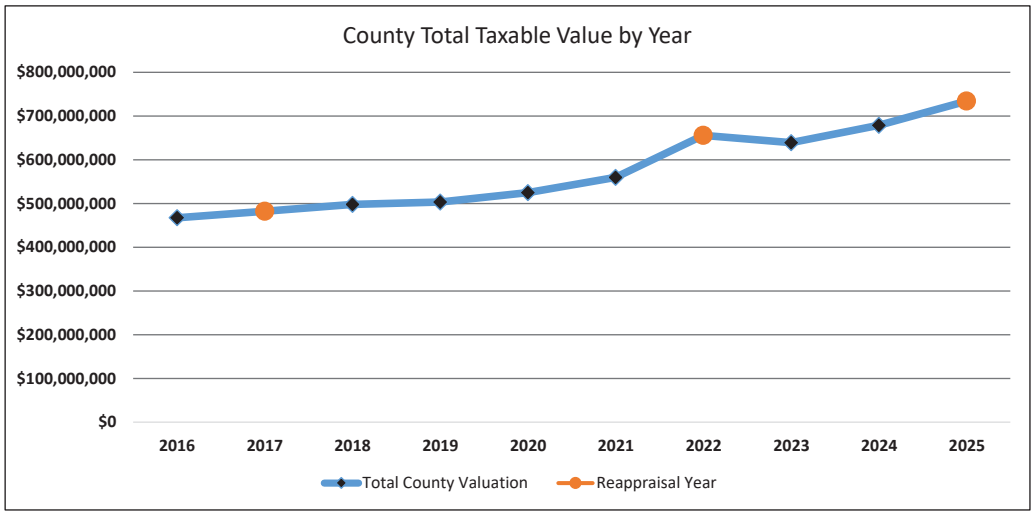
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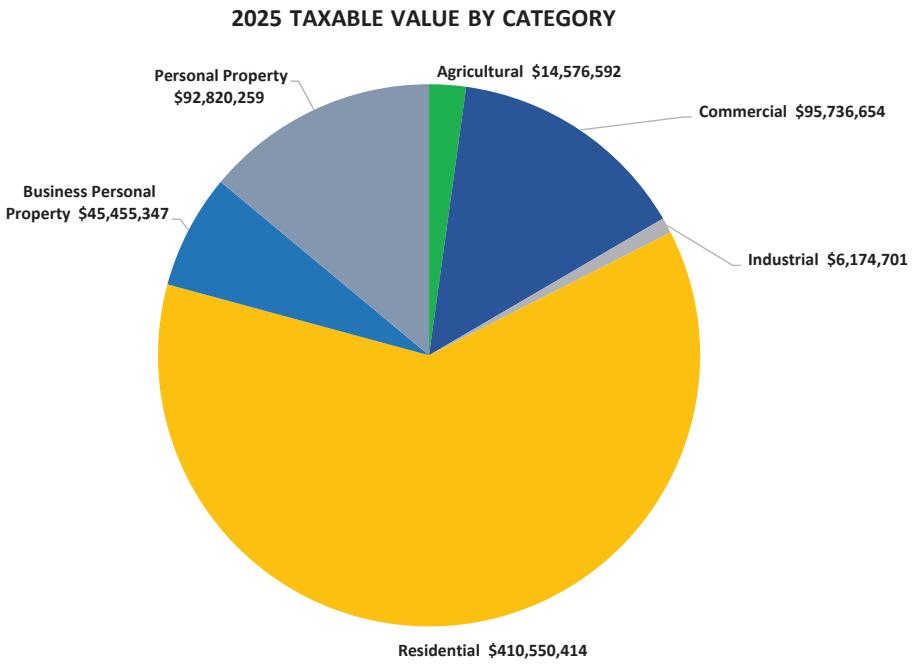
PARCELS BY TYPE



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	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	43	4.30	34	10.00	6	49.68	36

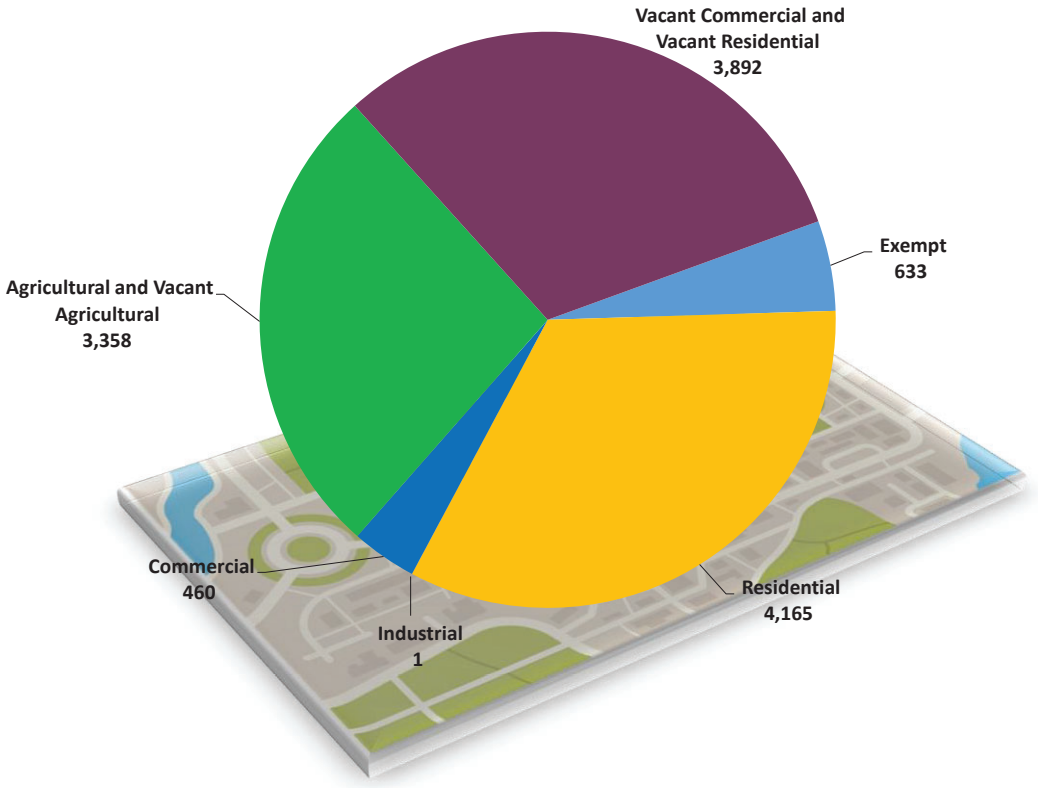
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Millage Book | Arkansas Assessment Coordination Division

Chicot County

Assessor	**The Honorable Faye Tate**
Parcels (Reappraisal)*	**11,778**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Total Assessment Solutions Corp**

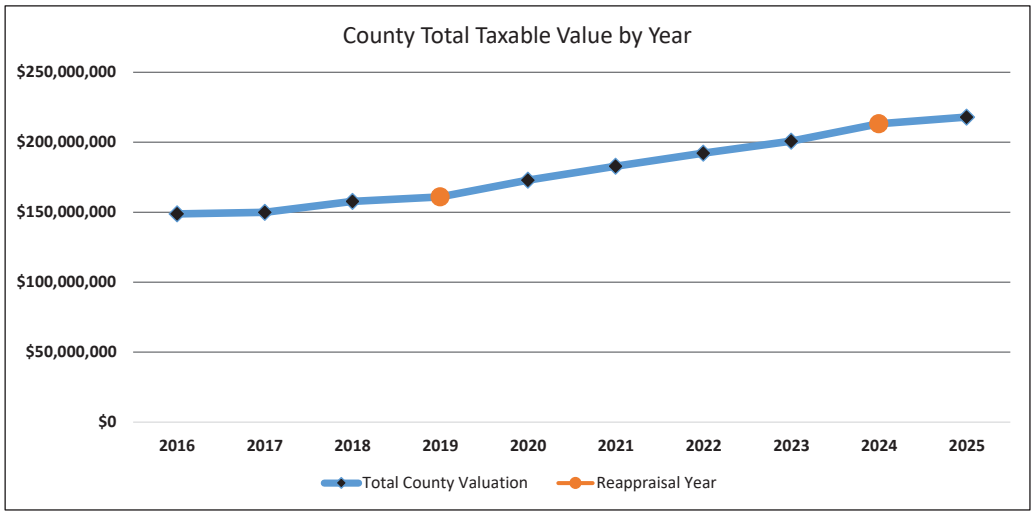
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PARCELS BY TYPE

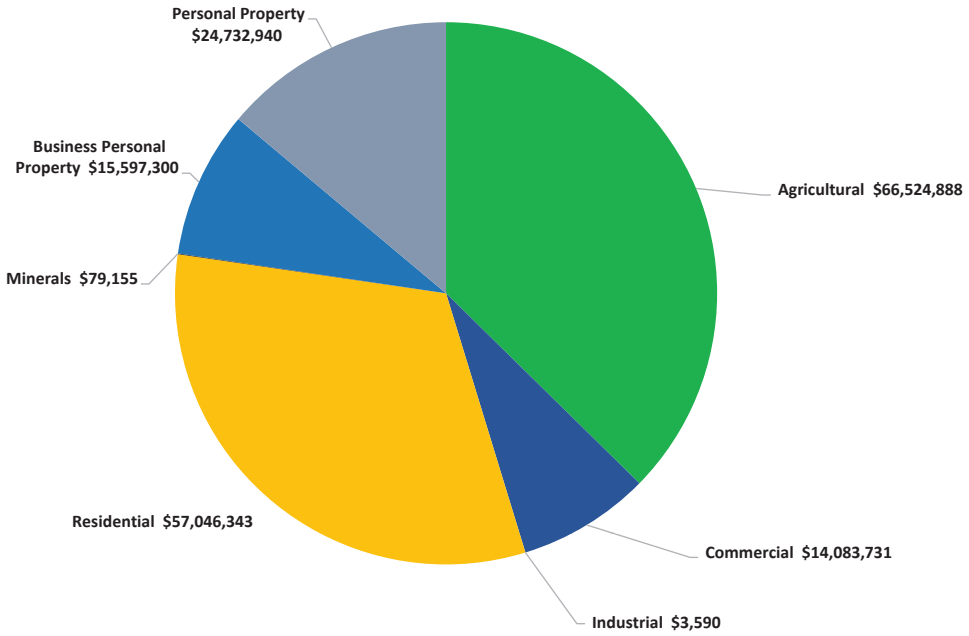


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2025 TAXABLE VALUE BY CATEGORY



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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	41	3.20	61	10.00	6	49.53	37

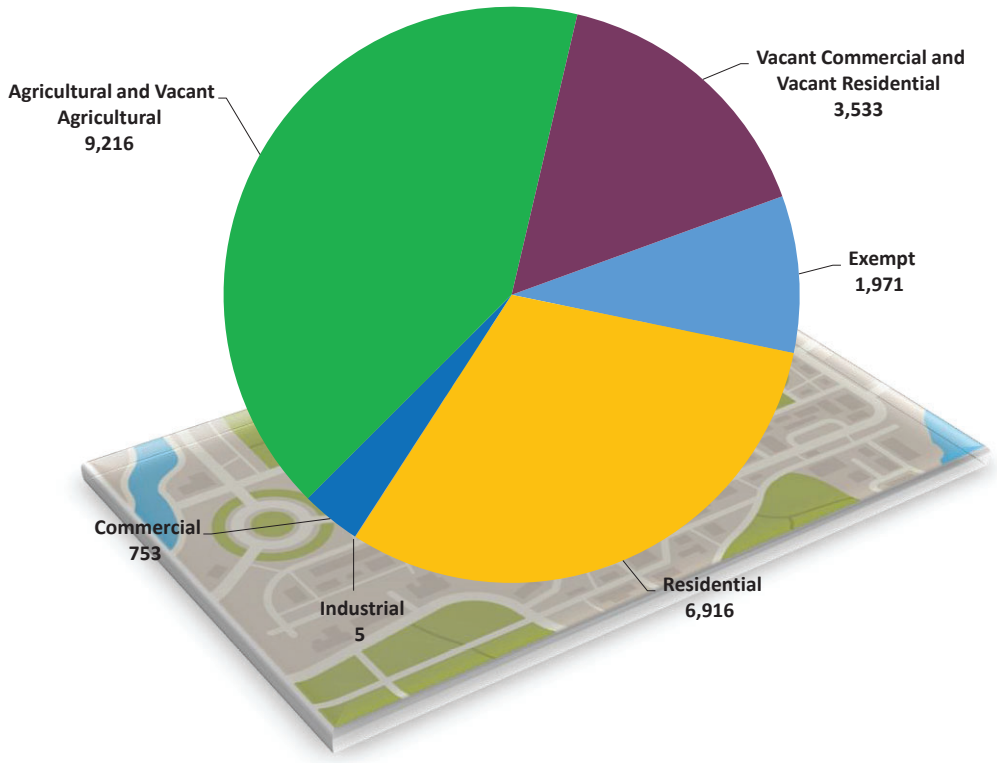
More detailed information on millages is available at
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Millage Book | Arkansas Assessment Coordination Division

Clark County

Assessor	**The Honorable Mona Vance**
Parcels (Reappraisal)*	**20,388**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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PARCELS BY TYPE

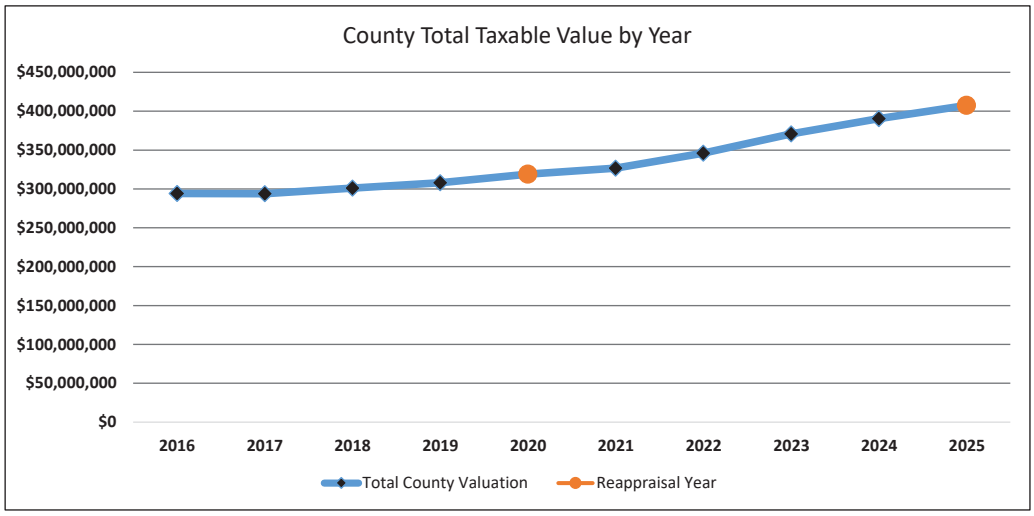


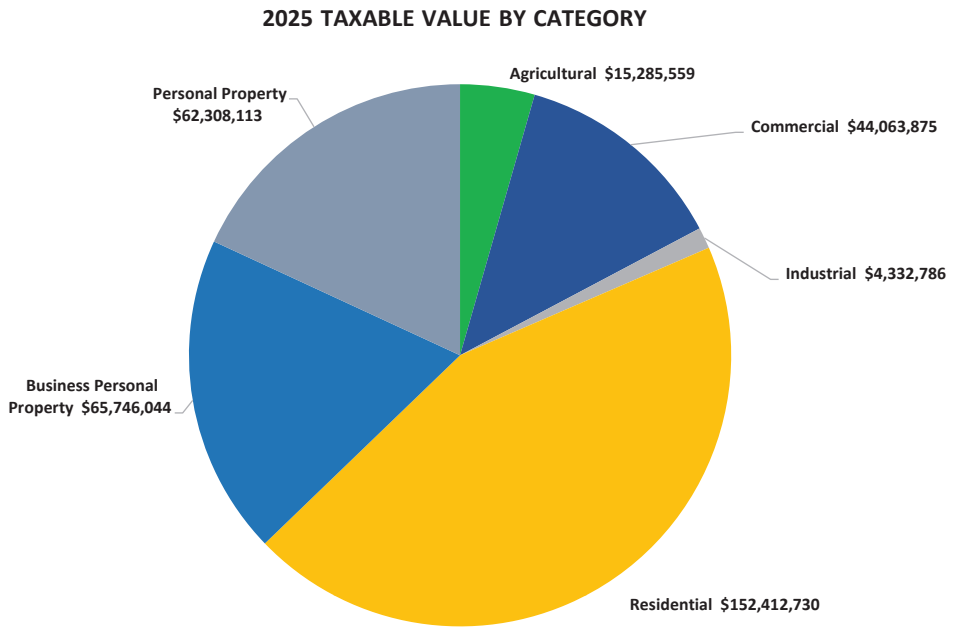
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Clark

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	44.03	3	5.06	17	7.10	54	53.85	7

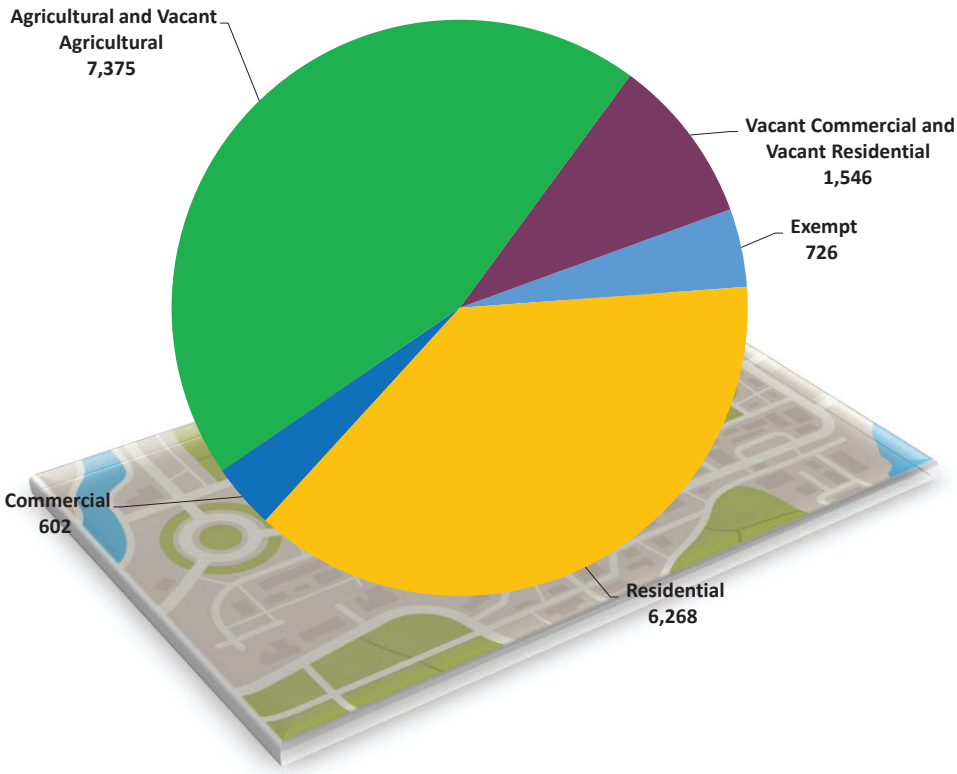
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Clay County

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

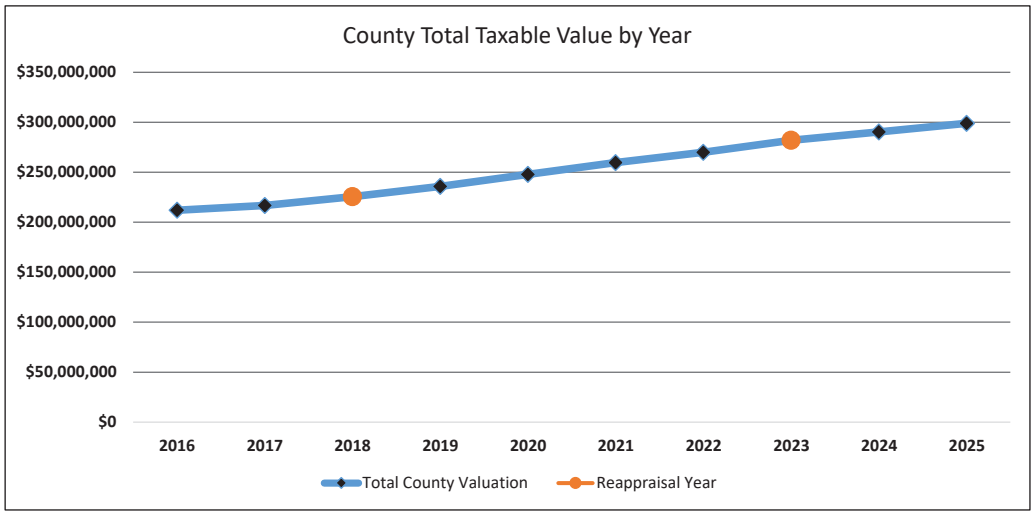
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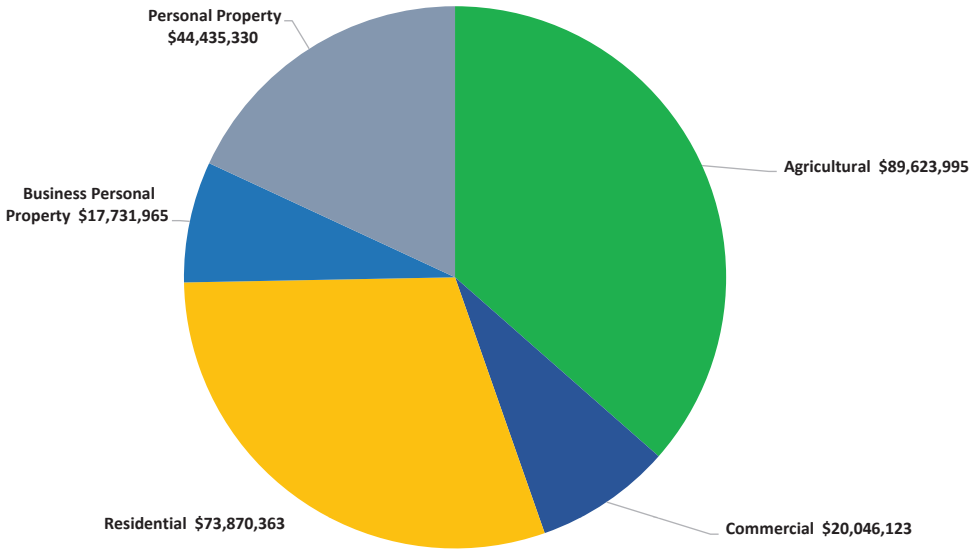


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2025 TAXABLE VALUE BY CATEGORY



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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	37.98	45	5.00	18	10.00	6	51.42	19

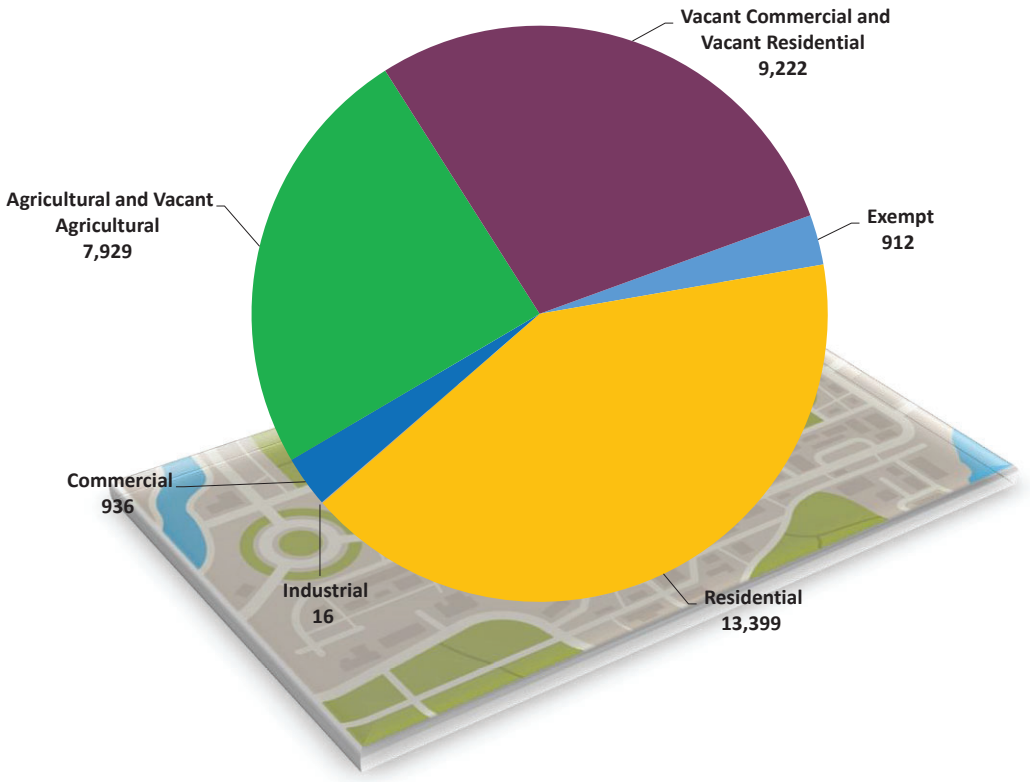
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Millage Book | Arkansas Assessment Coordination Division

Cleburne County

Assessor	**The Honorable Rachelle Miller**
Parcels (Reappraisal)*	**31,554**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Arkansas CAMA Technology**

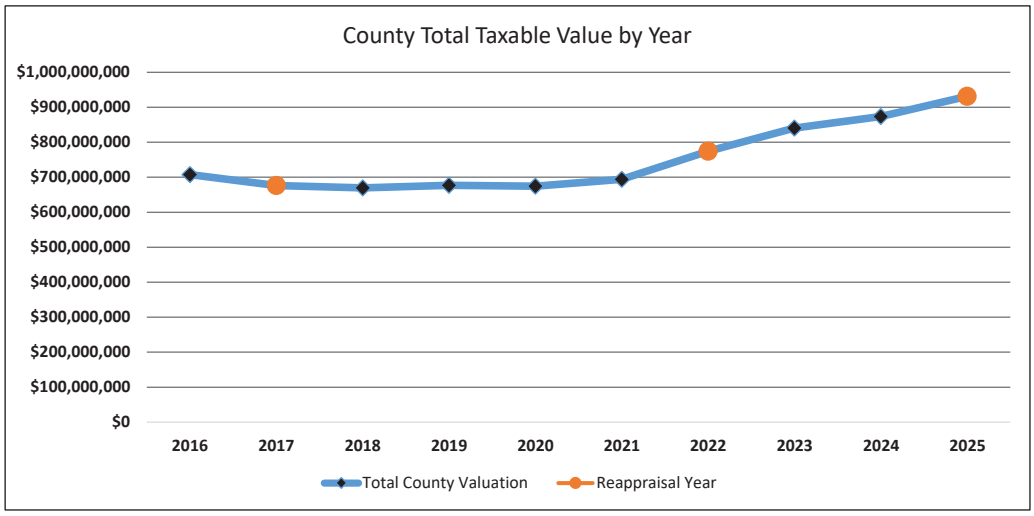
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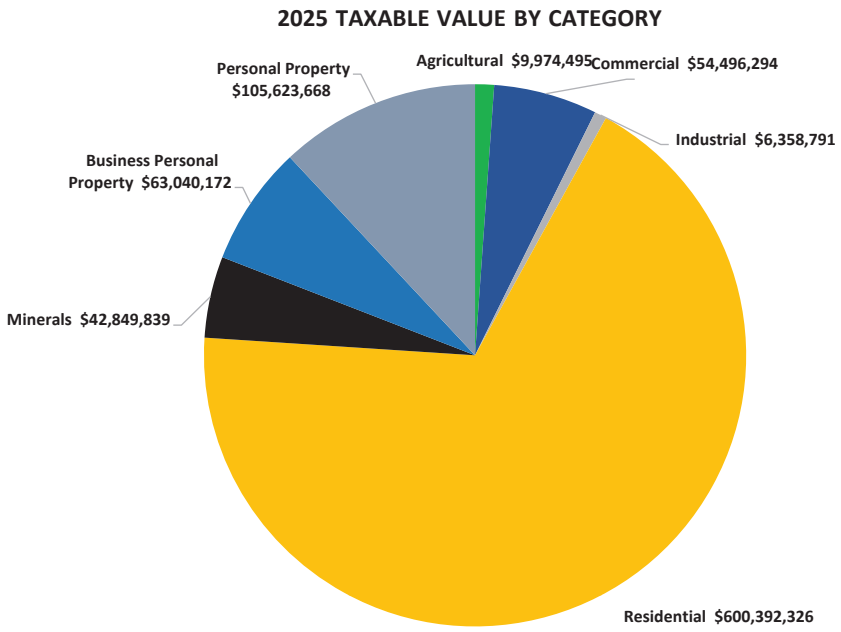
PARCELS BY TYPE



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.26	62	4.73	25	5.10	70	43.39	69

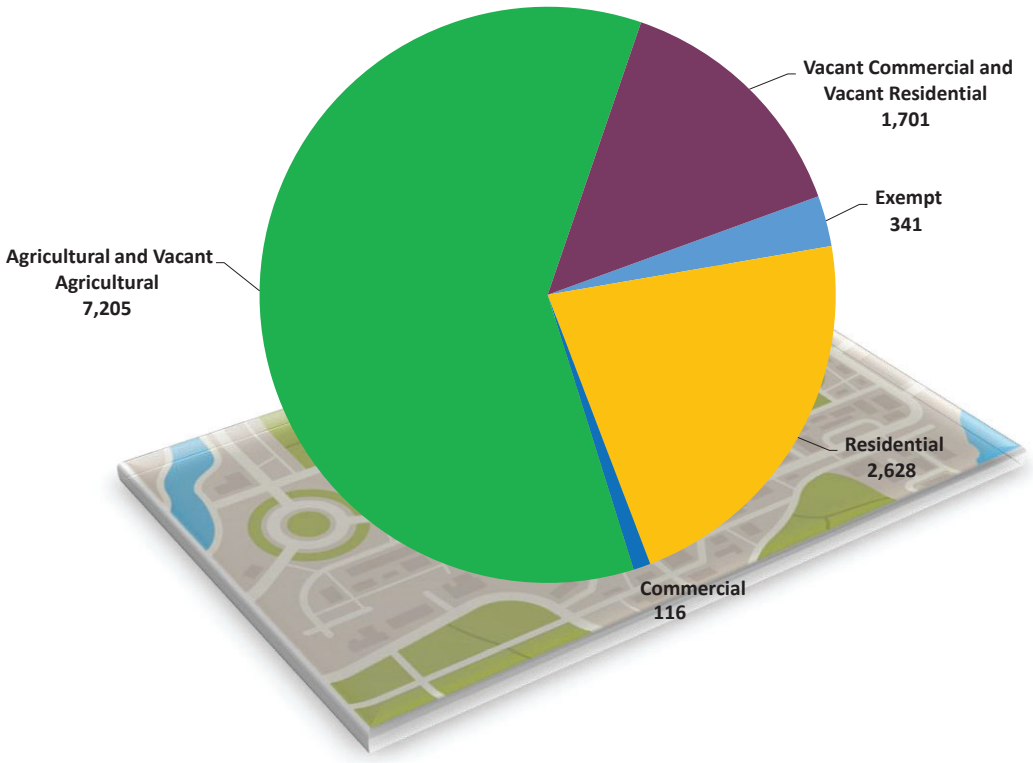
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Millage Book | Arkansas Assessment Coordination Division

Cleveland County

Assessor	**The Honorable Barbara Reaves**
Parcels (Reappraisal)*	**10,887**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Delta Mass Appraisal**

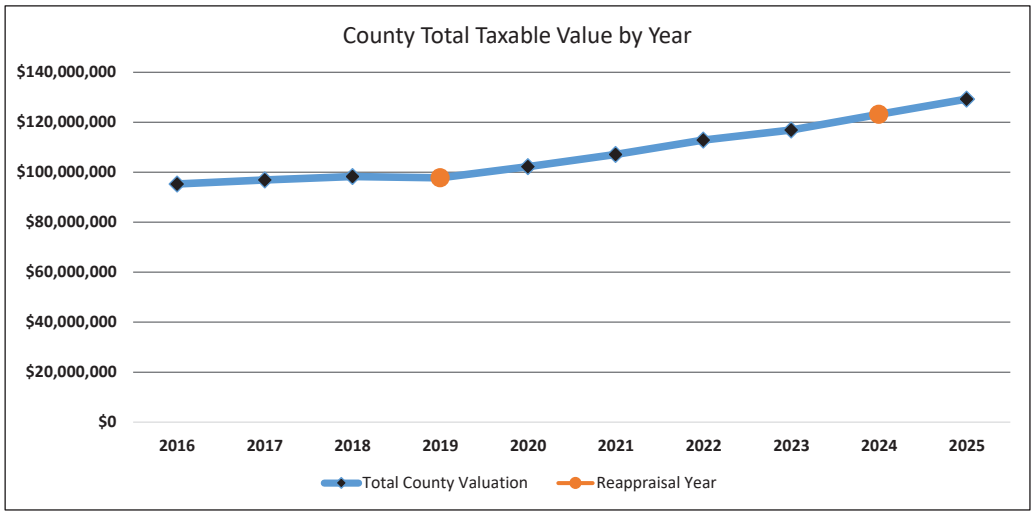
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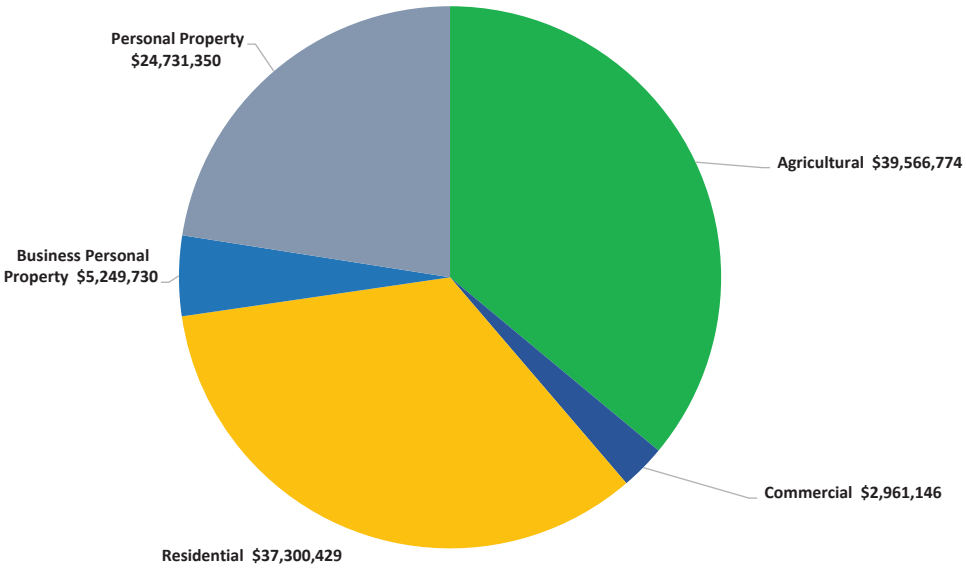


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2025 TAXABLE VALUE BY CATEGORY



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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	38.57	39	3.90	50	9.00	19	48.87	41

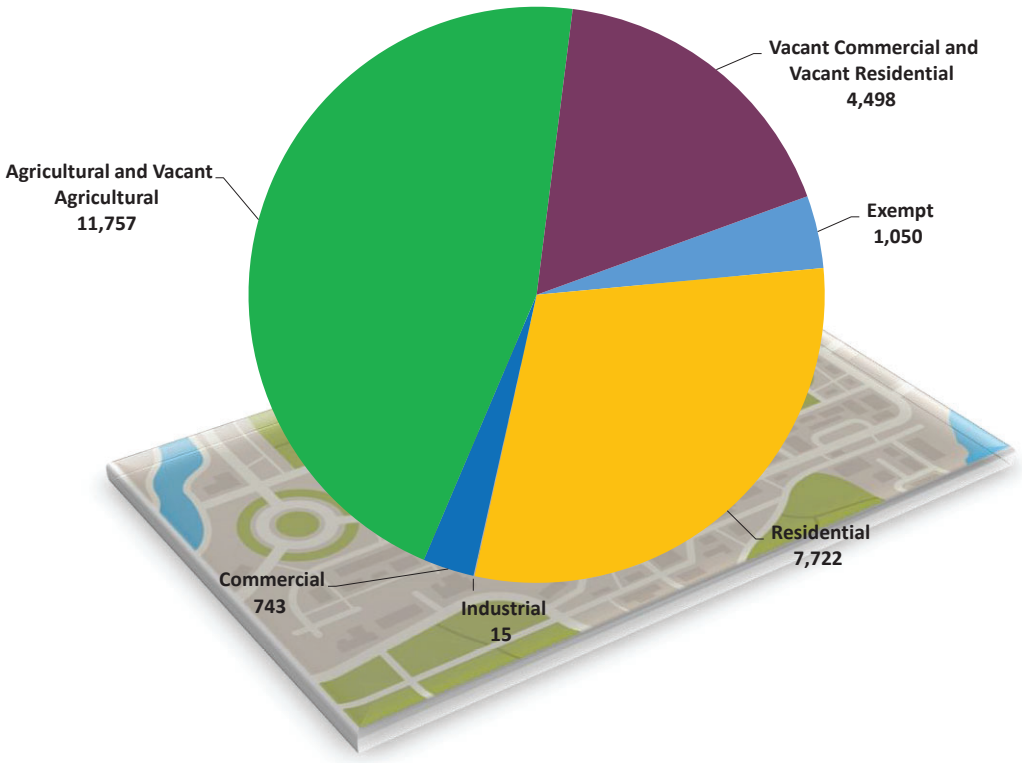
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Columbia County

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**

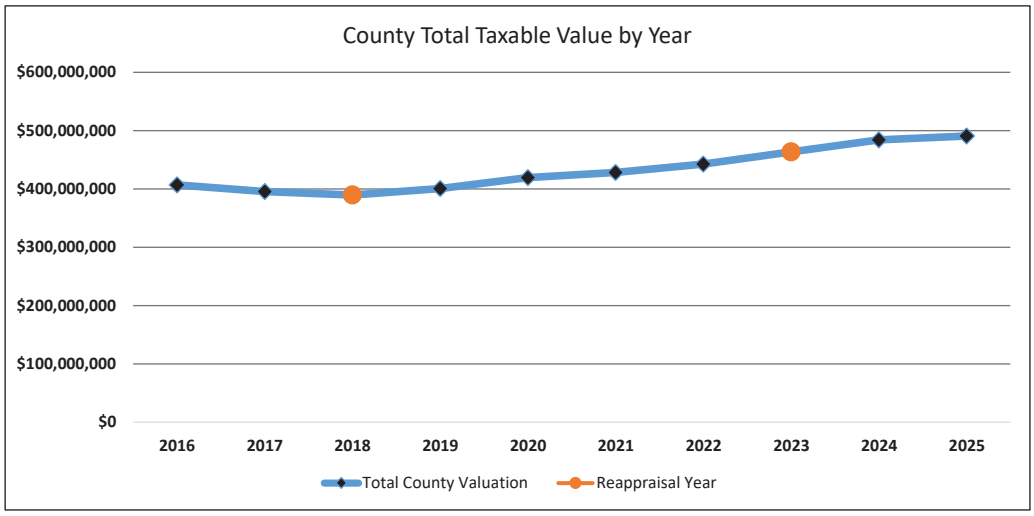
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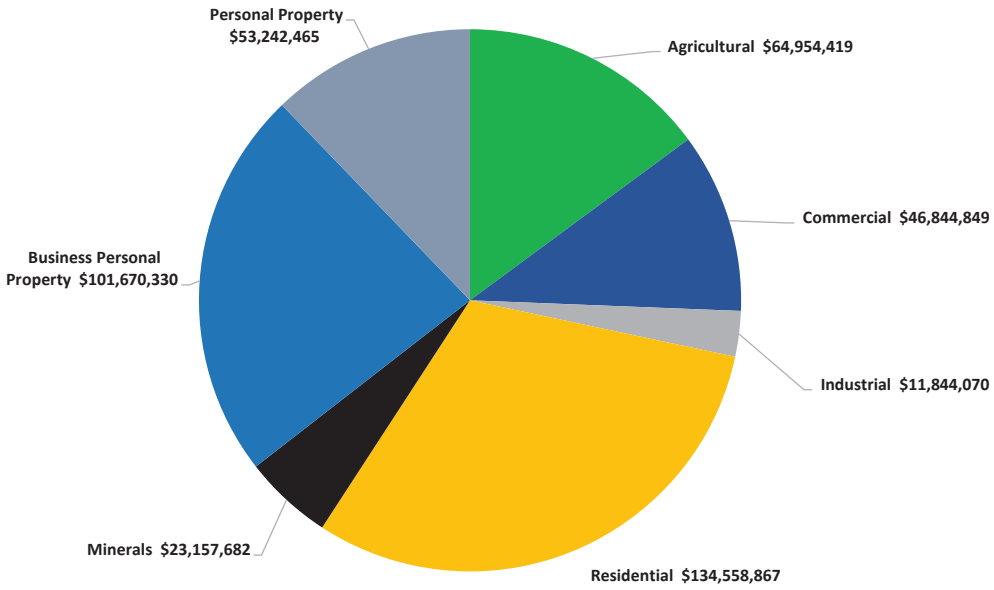


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	35.33	66	4.80	23	9.00	19	47.00	51

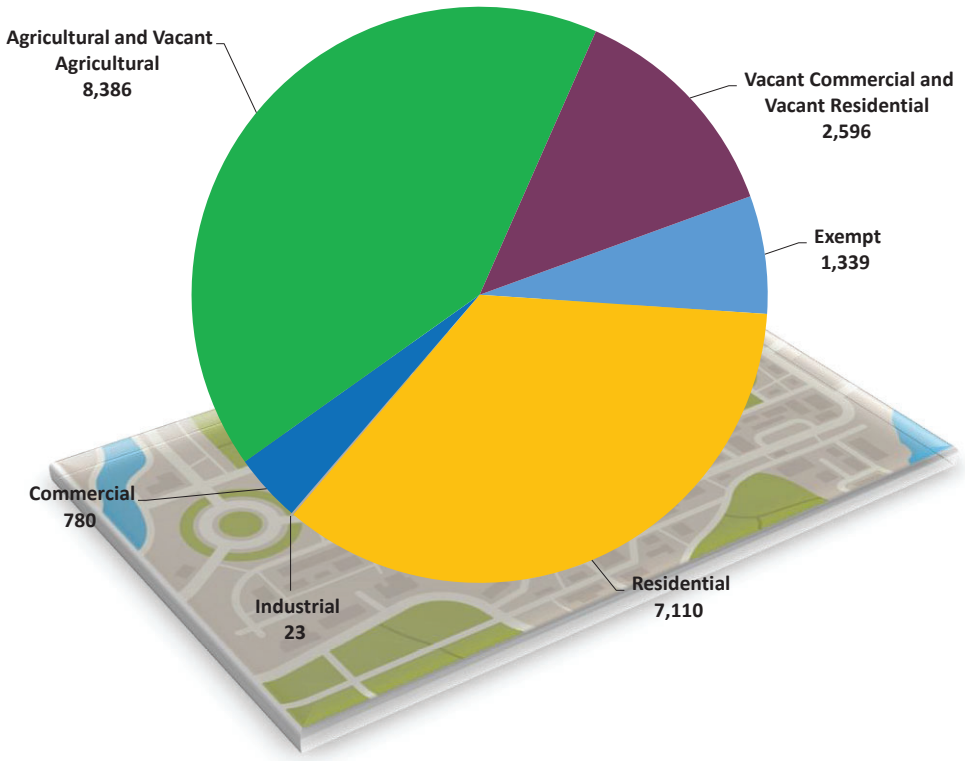
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Conway County

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**

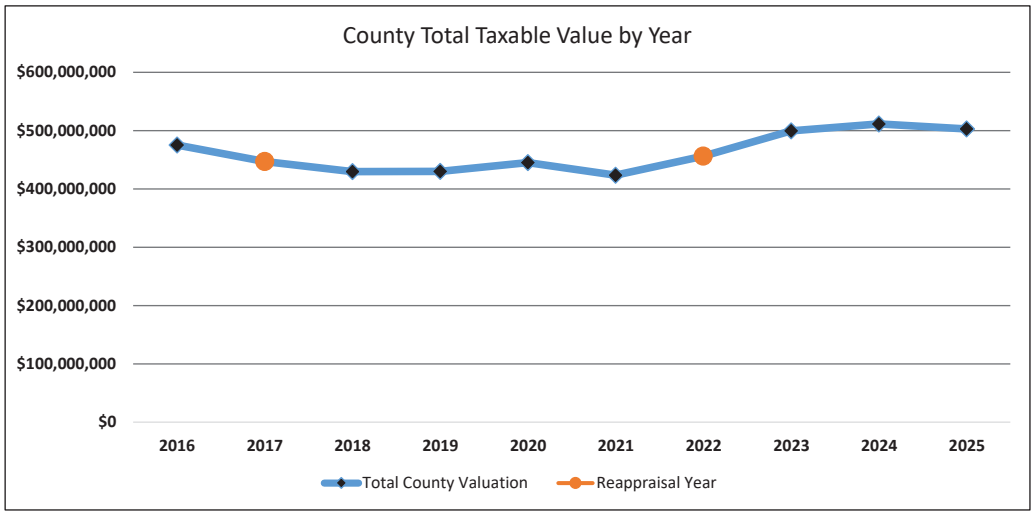
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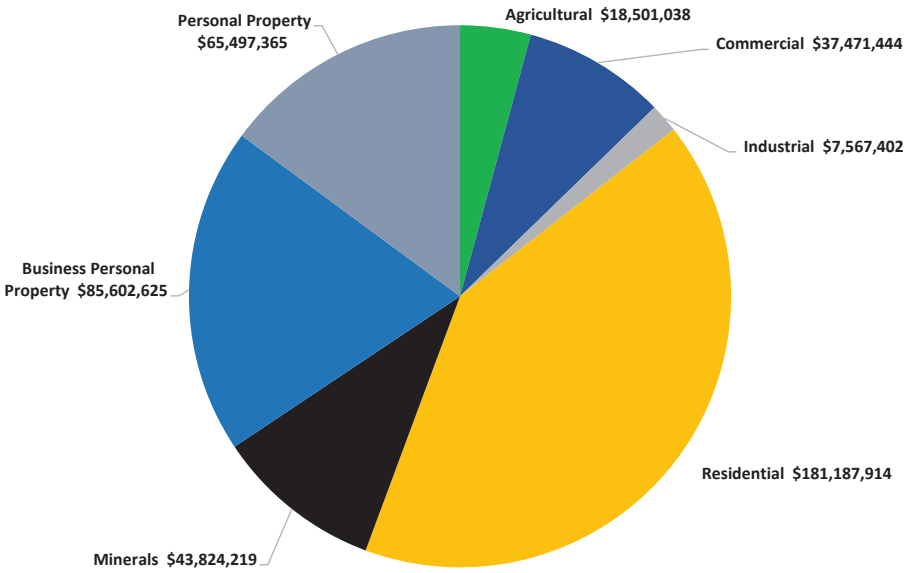


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Millage Breakdown	38.94	36	5.00	18	9.80	10	50.56	25

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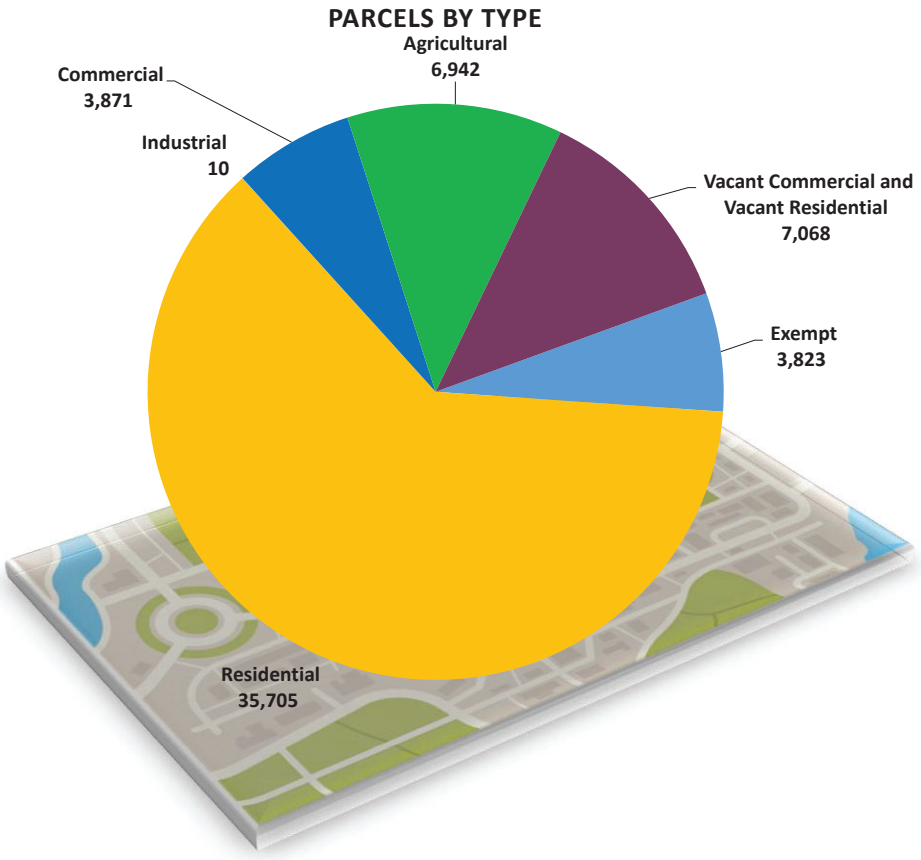
Craighead County

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

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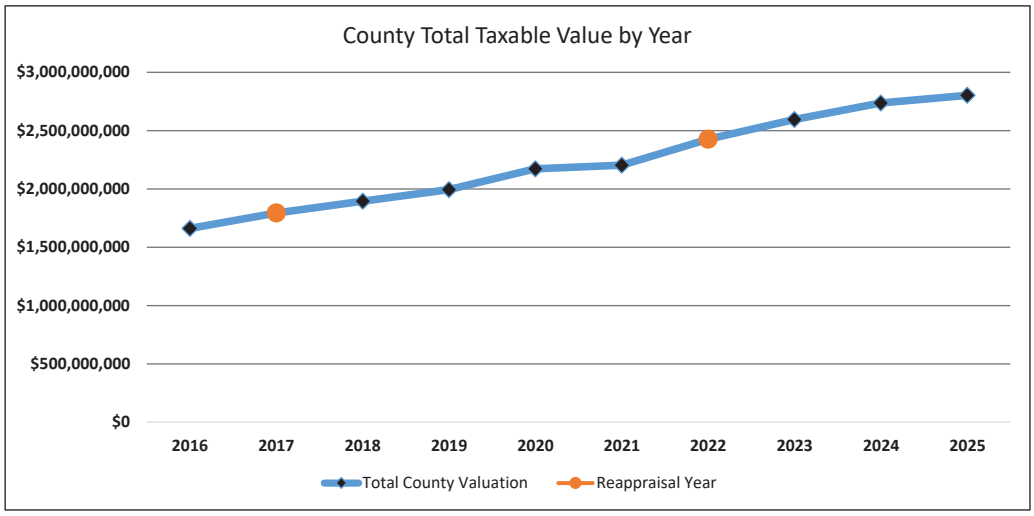
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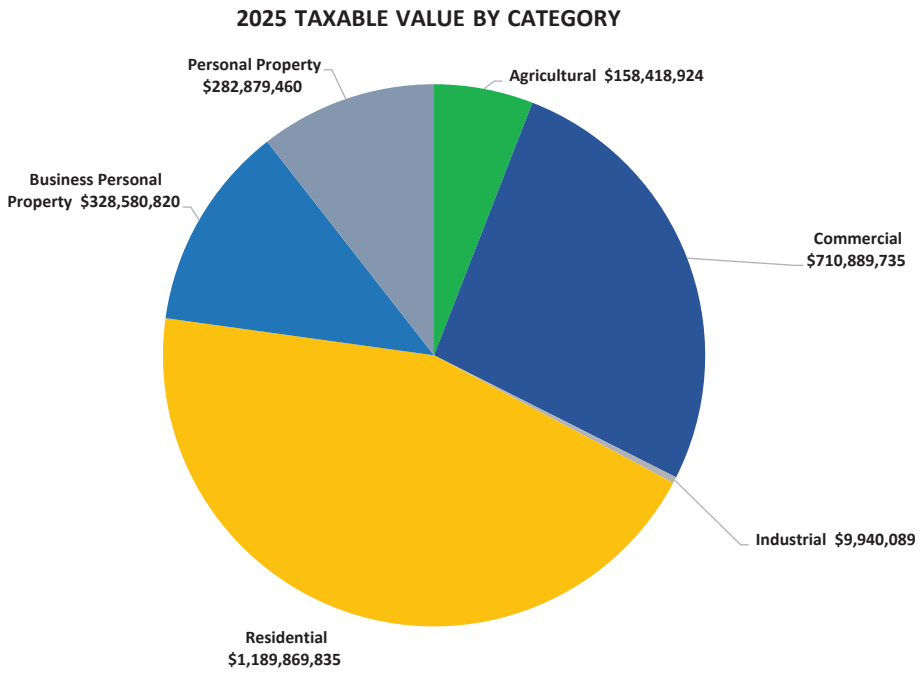
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.98	35	2.23	69	6.86	55	47.17	50

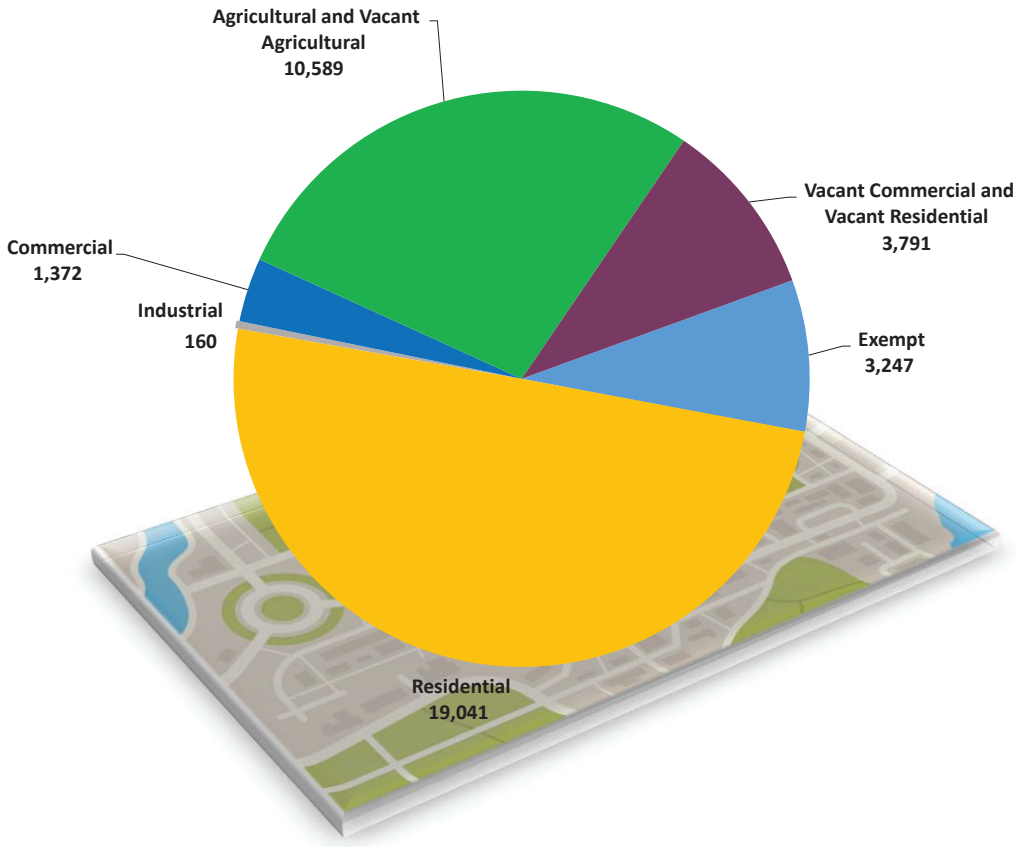
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Crawford County

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

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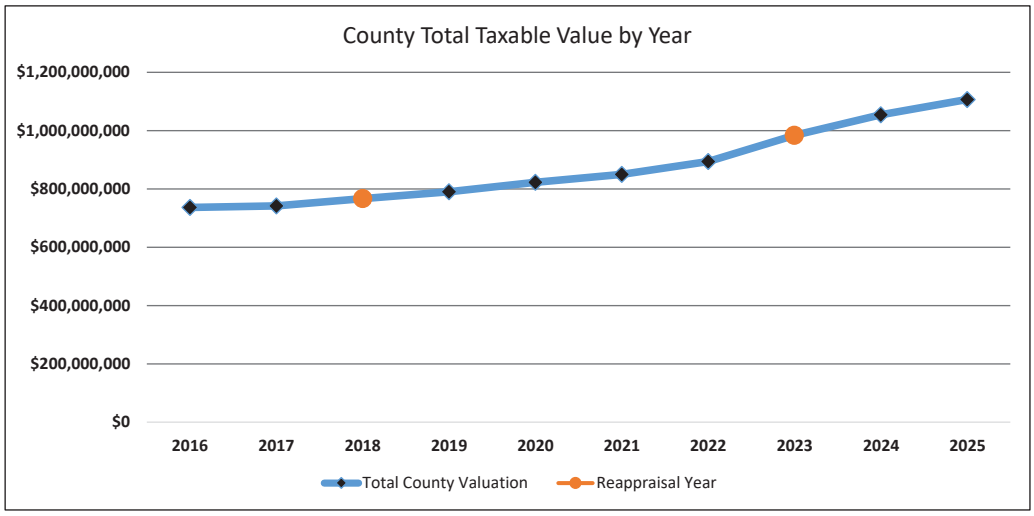
PARCELS BY TYPE

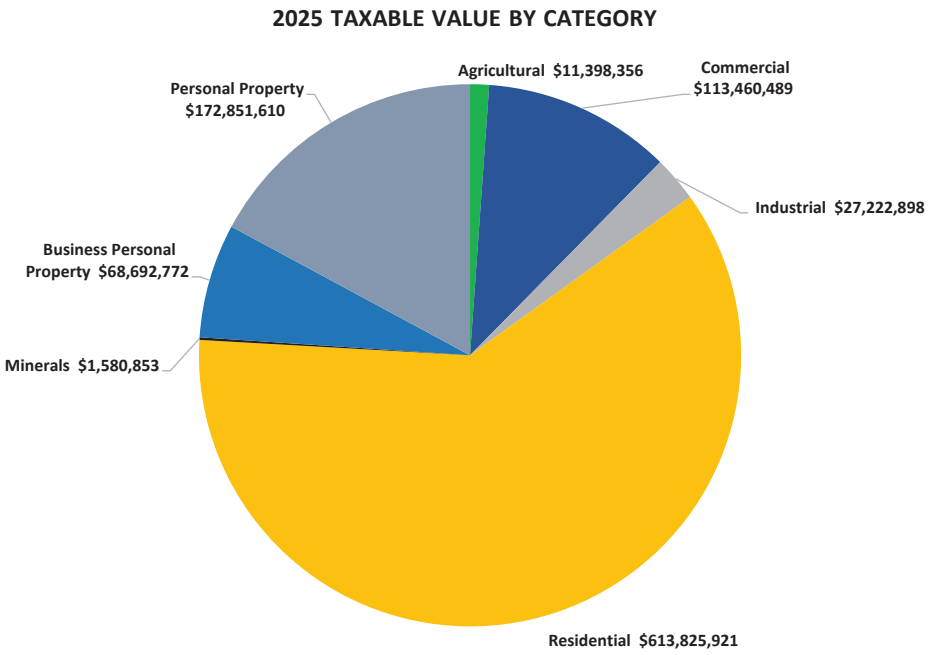


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Crawford County cont.





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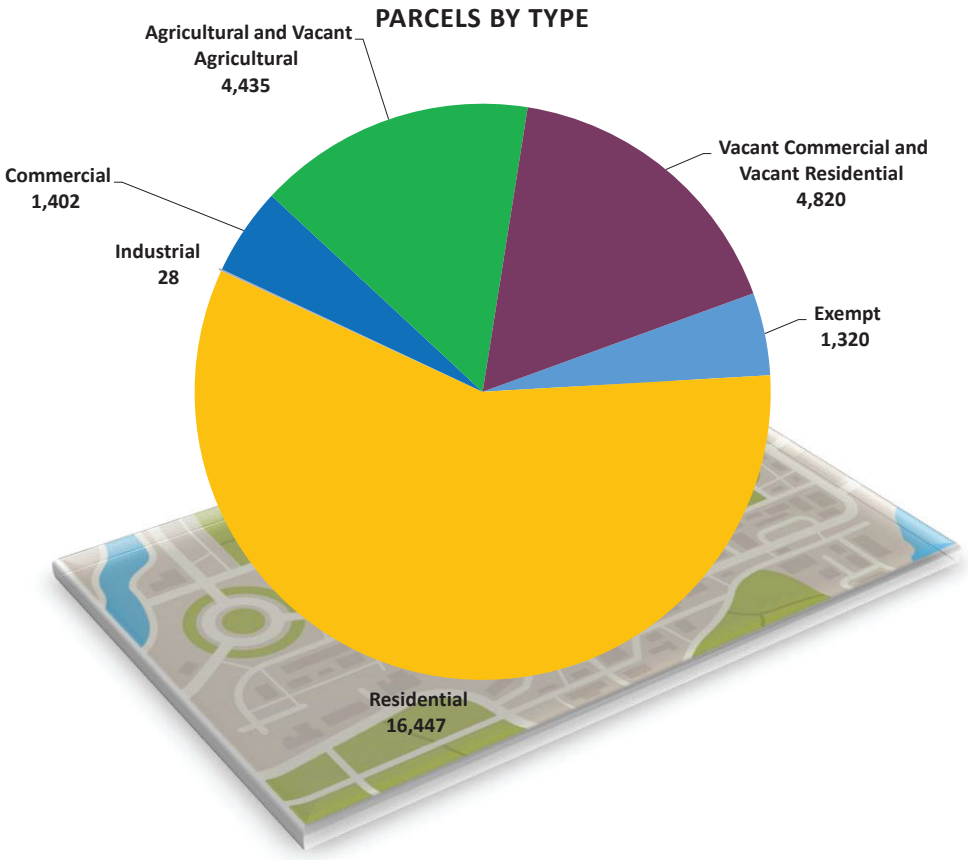
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	41.57	10	3.36	58	7.30	49	51.11	23

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Crittenden County

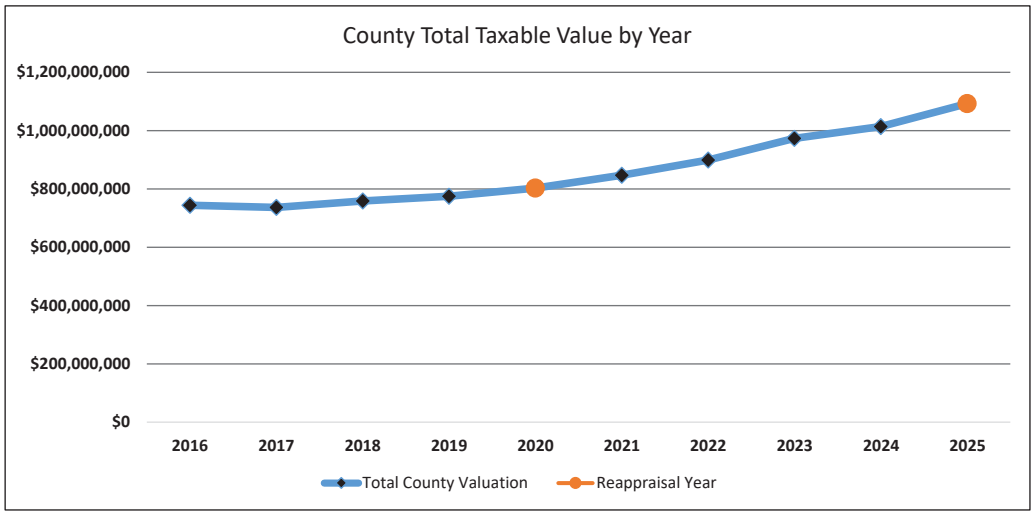
Assessor	**The Honorable Kimberly Hollowell**
Parcels (Reappraisal)*	**26,906**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Delta Mass Appraisal**

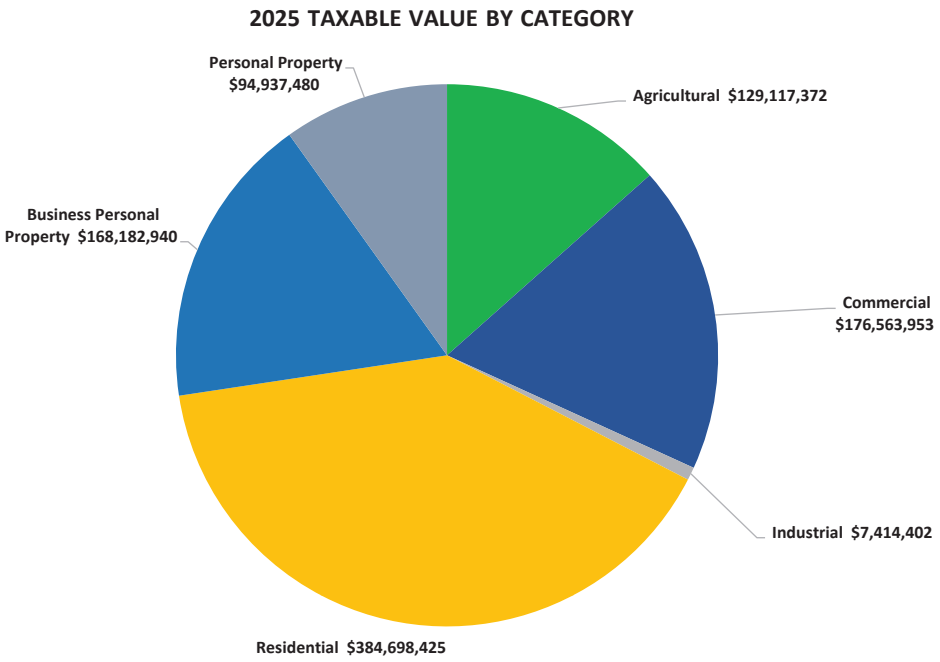
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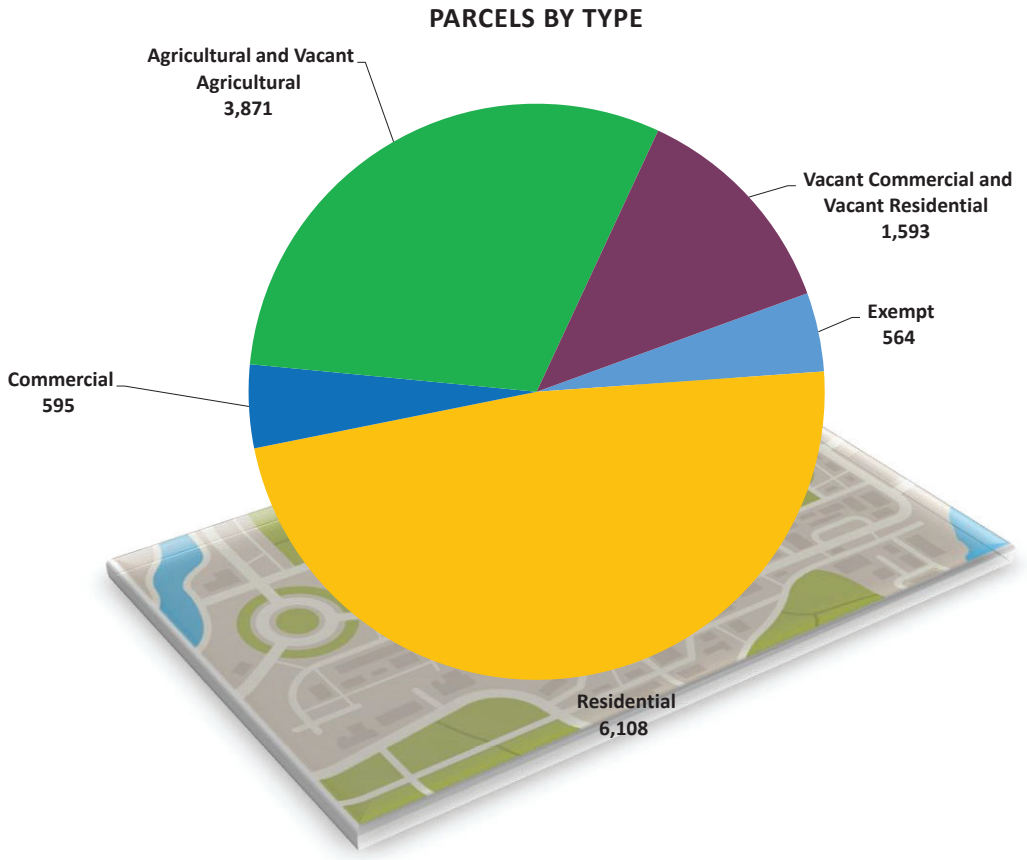
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	44.23	2	4.38	33	5.36	69	53.28	10

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

Cross County

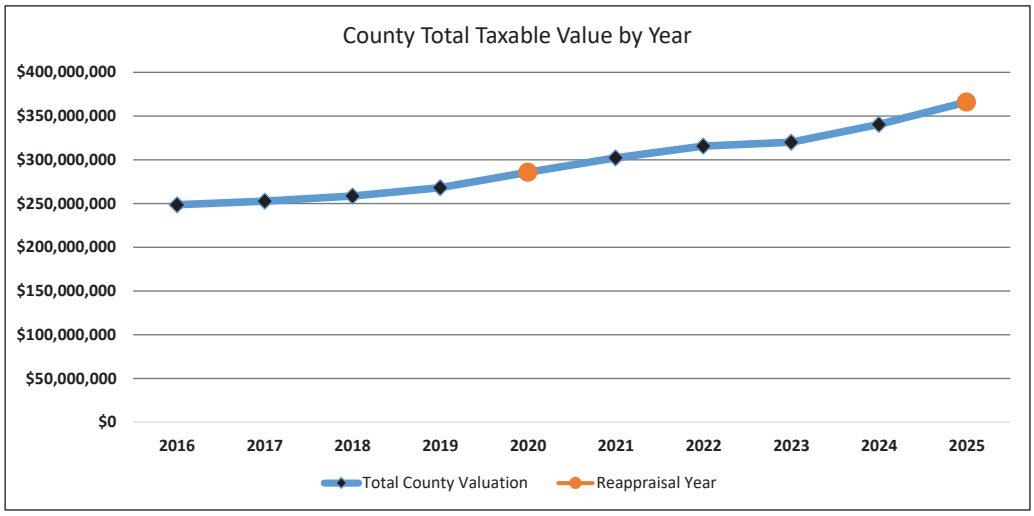
Assessor	**The Honorable Sherri Williams**
Parcels (Reappraisal)*	**12,159**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Arkansas CAMA Technology**

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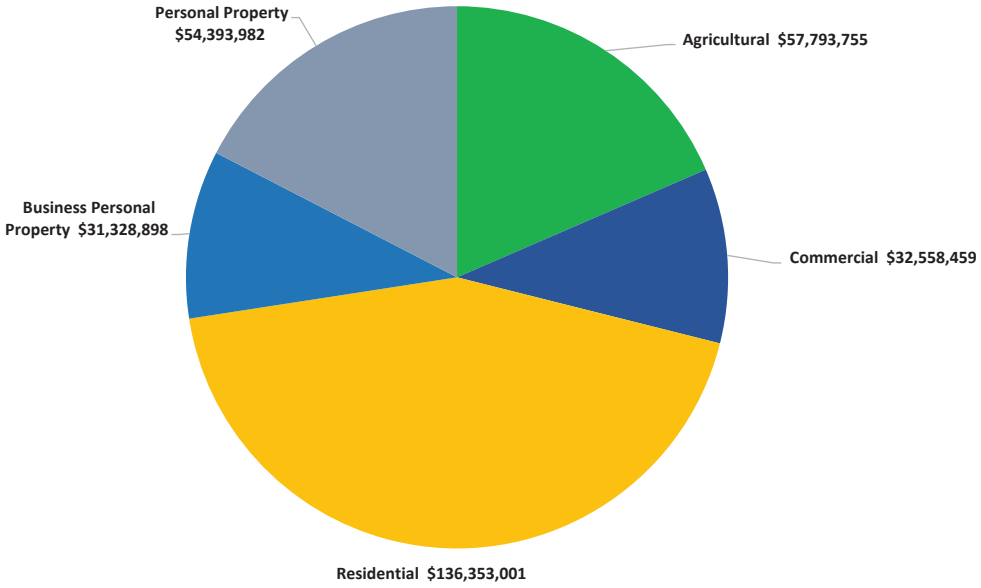


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2025 TAXABLE VALUE BY CATEGORY



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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	21	4.14	41	9.10	18	51.39	20

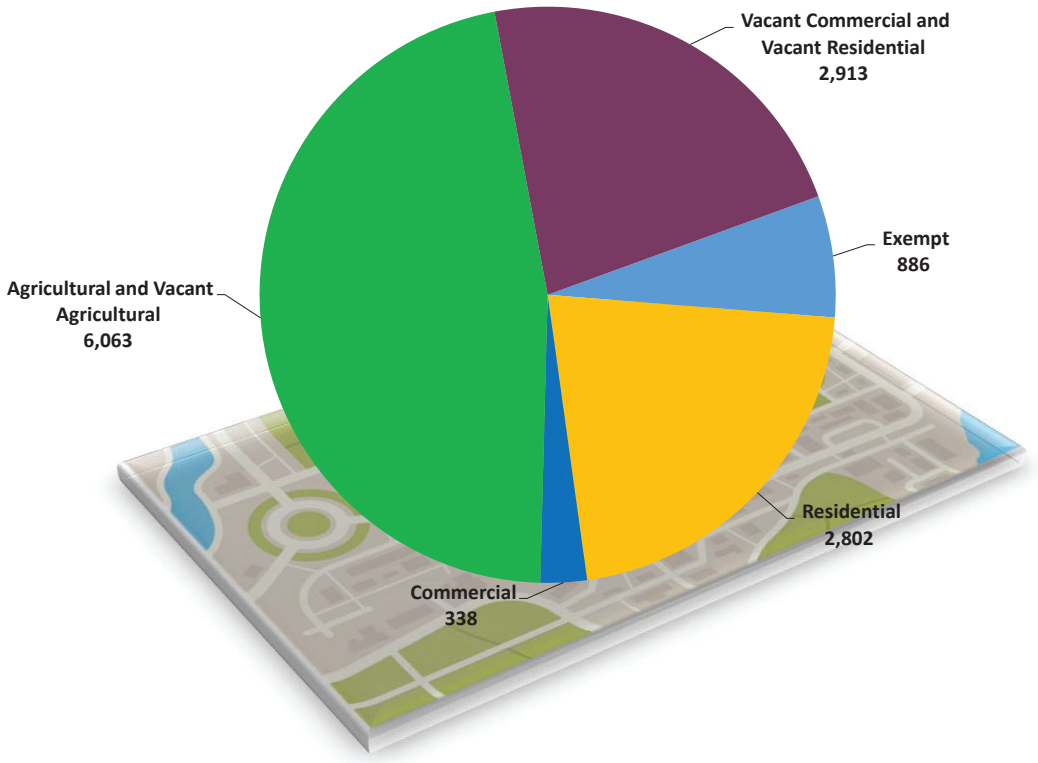
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Millage Book | Arkansas Assessment Coordination Division

Dallas County

Assessor	**The Honorable Vanessa Pierce**
Parcels (Reappraisal)*	**11,799**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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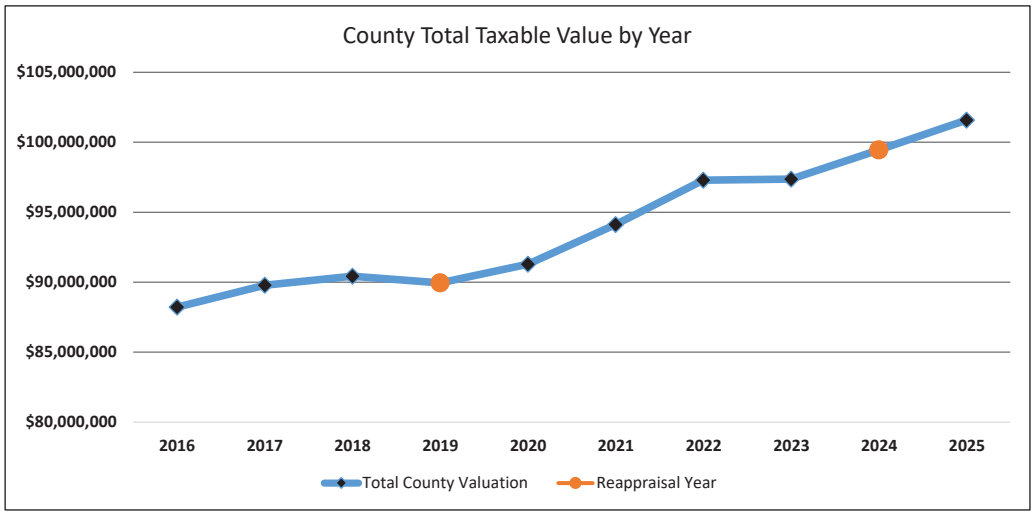
PARCELS BY TYPE



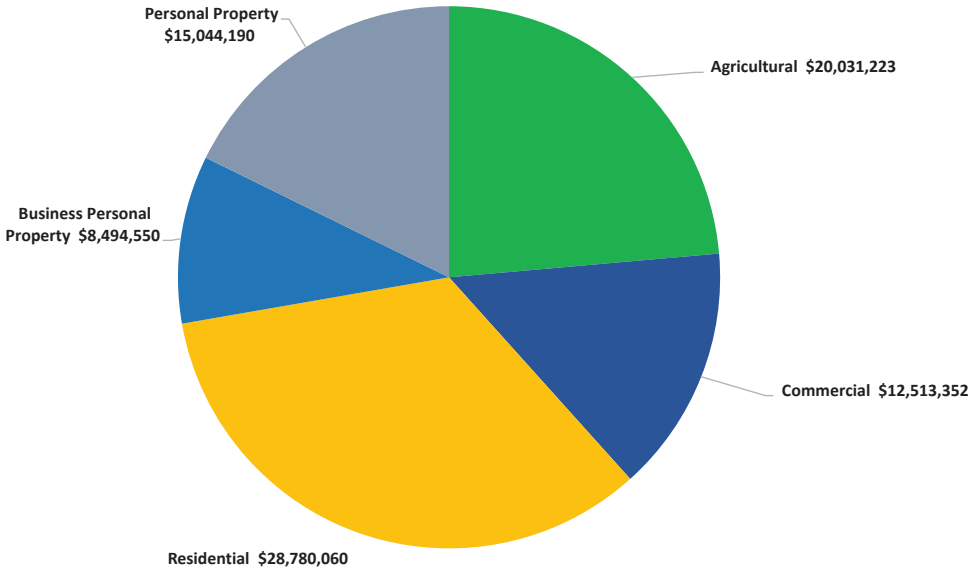
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Dallas County cont.



2025 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	62	8.30	41	50.37	28

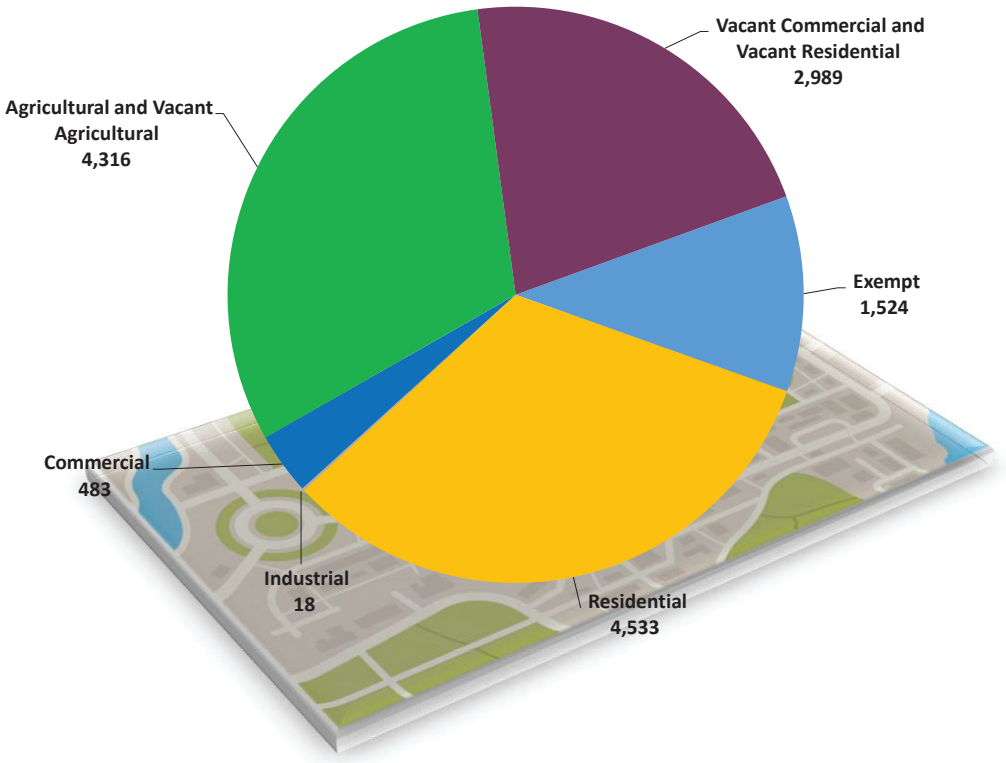
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Millage Book | Arkansas Assessment Coordination Division

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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PARCELS BY TYPE

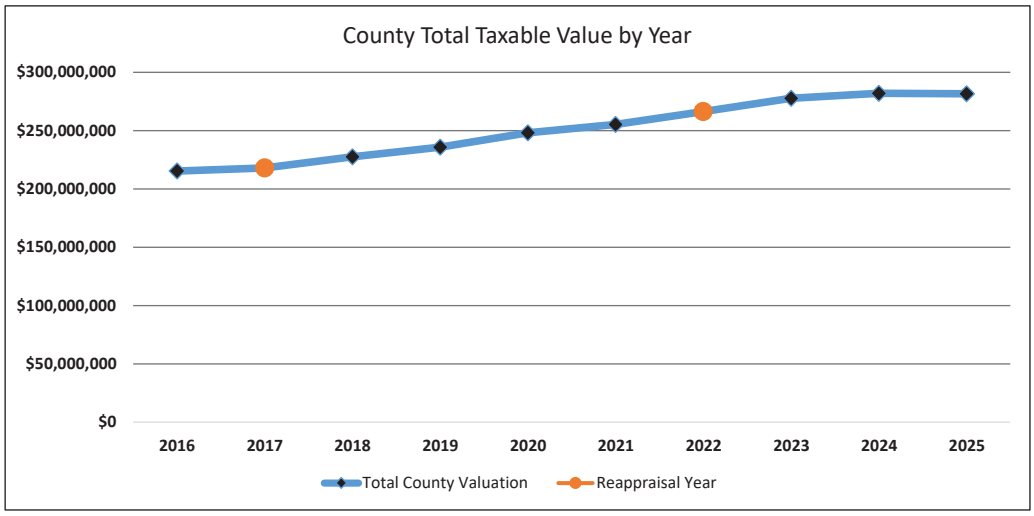


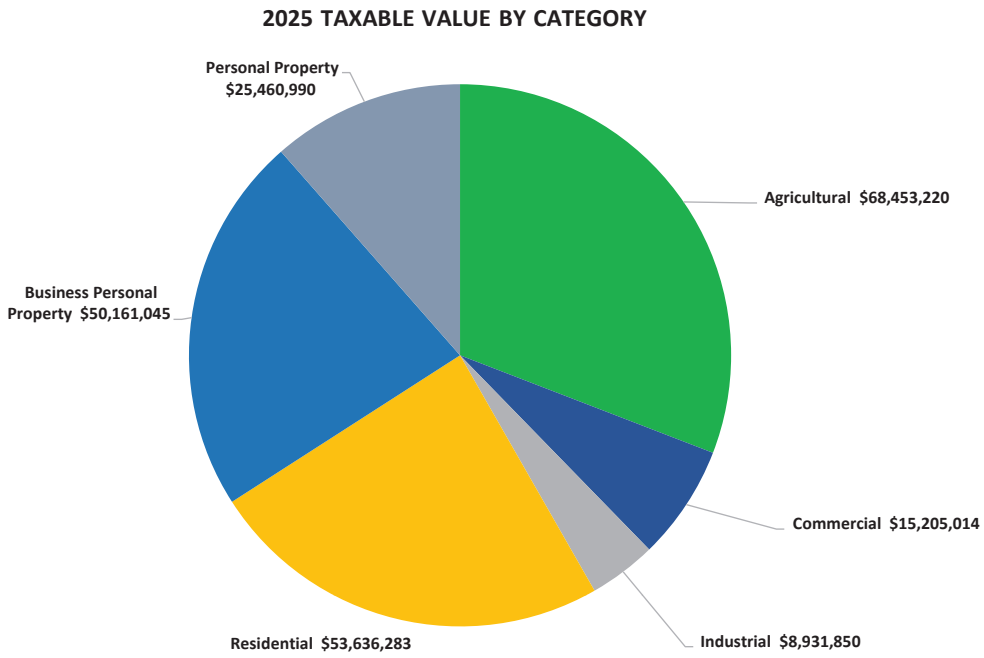
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Desha

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	40.32	16	4.27	36	8.40	37	51.44	18

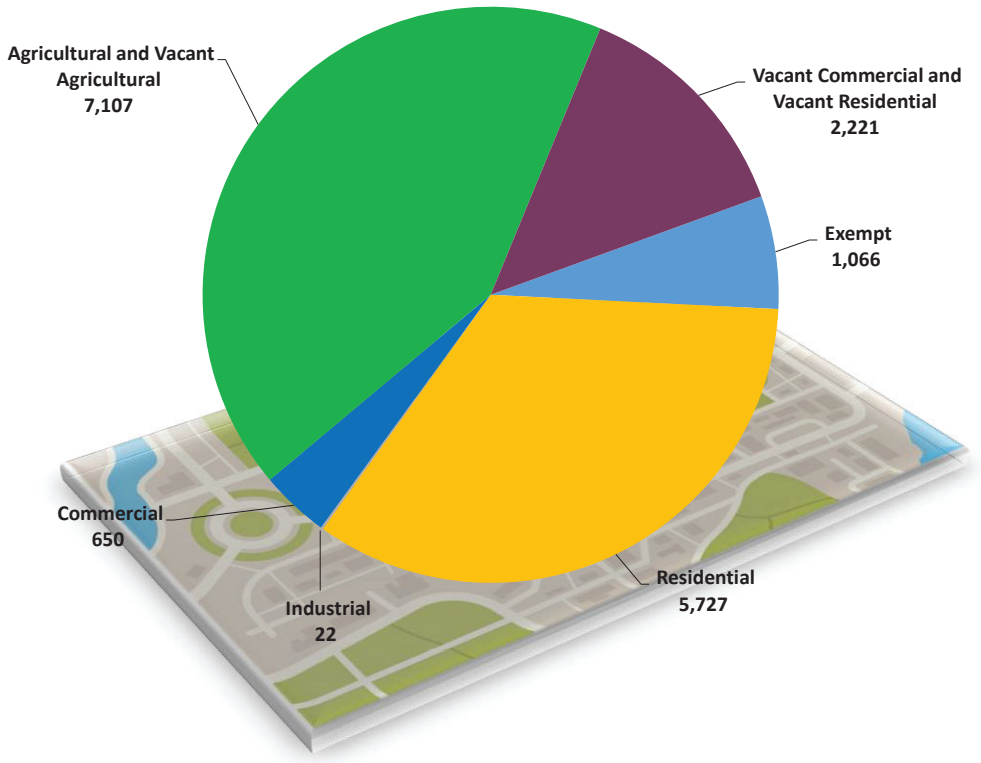
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Millage Book | Arkansas Assessment Coordination Division

Drew County

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

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PARCELS BY TYPE

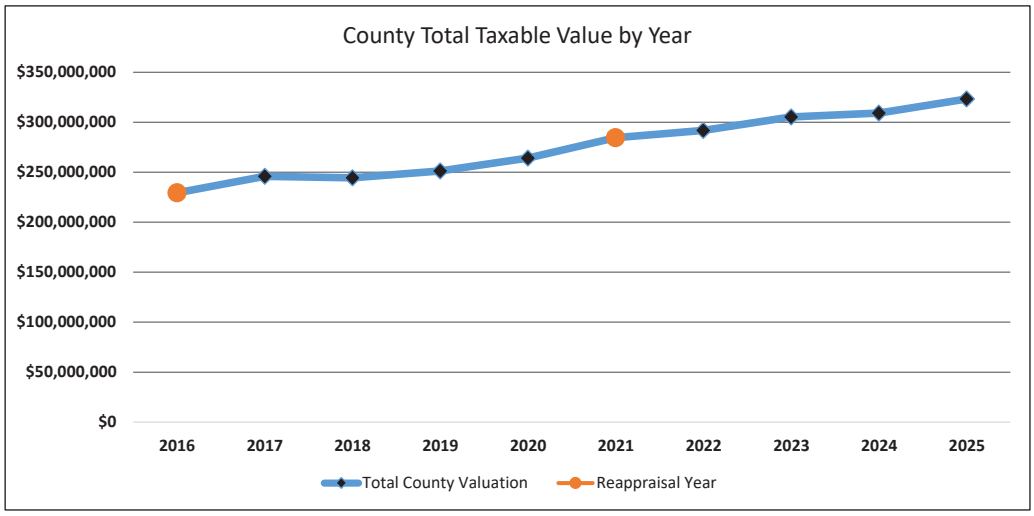


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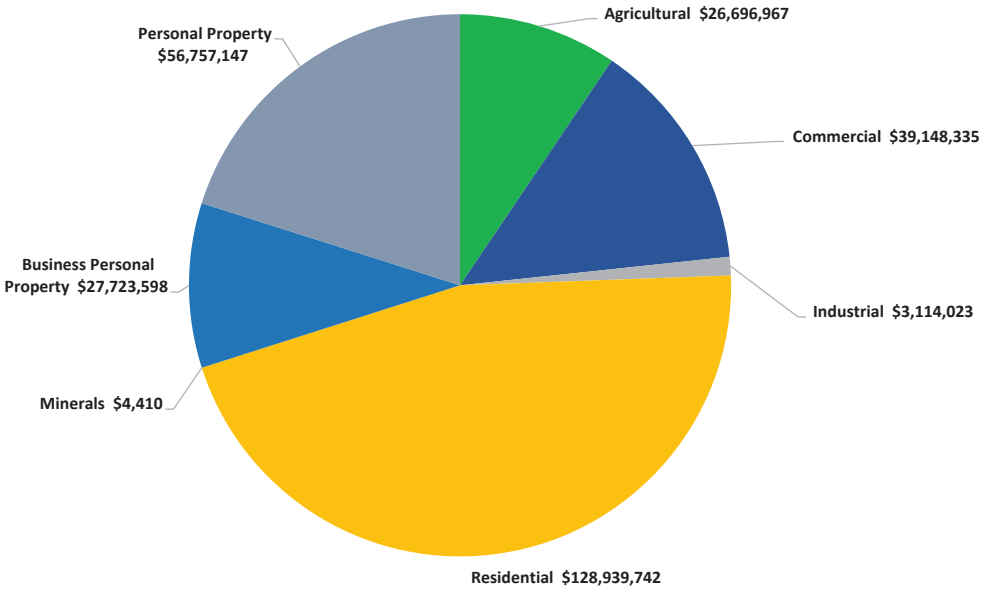
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Drew

County cont.



2025 TAXABLE VALUE BY CATEGORY



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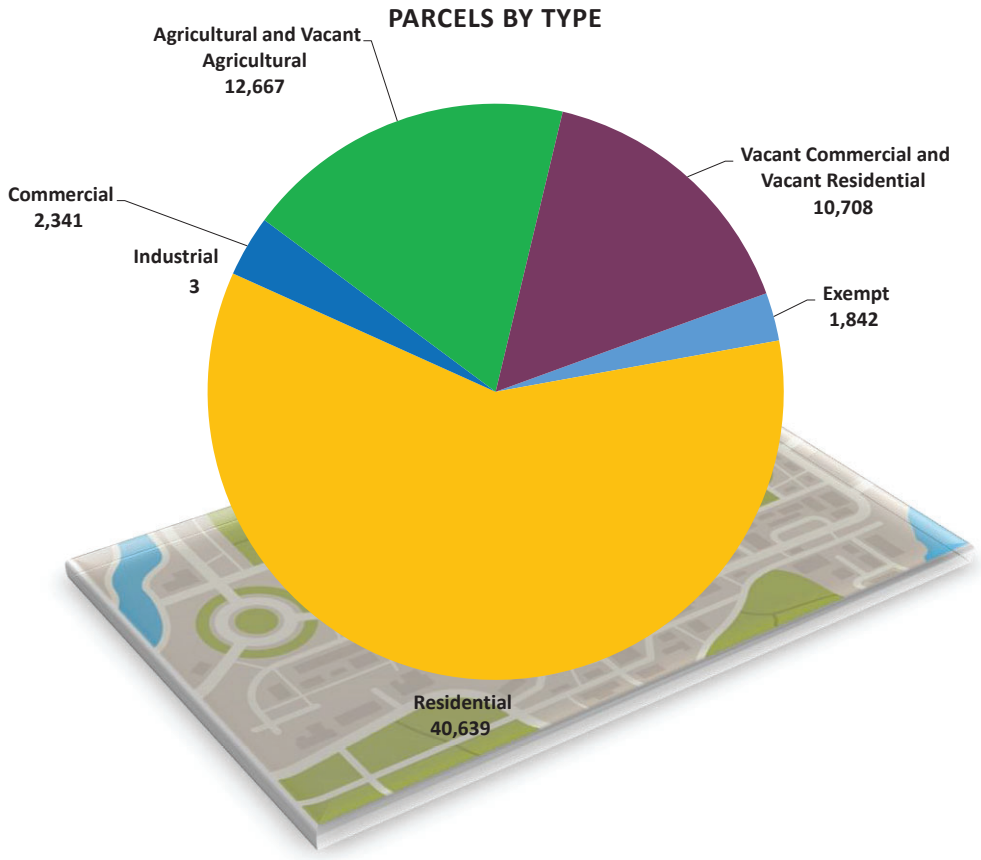
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	40.52	15	3.36	58	5.70	65	47.75	46

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

Faulkner County

Assessor	**The Honorable Krissy Lewis**
Parcels (Reappraisal)*	**64,885**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

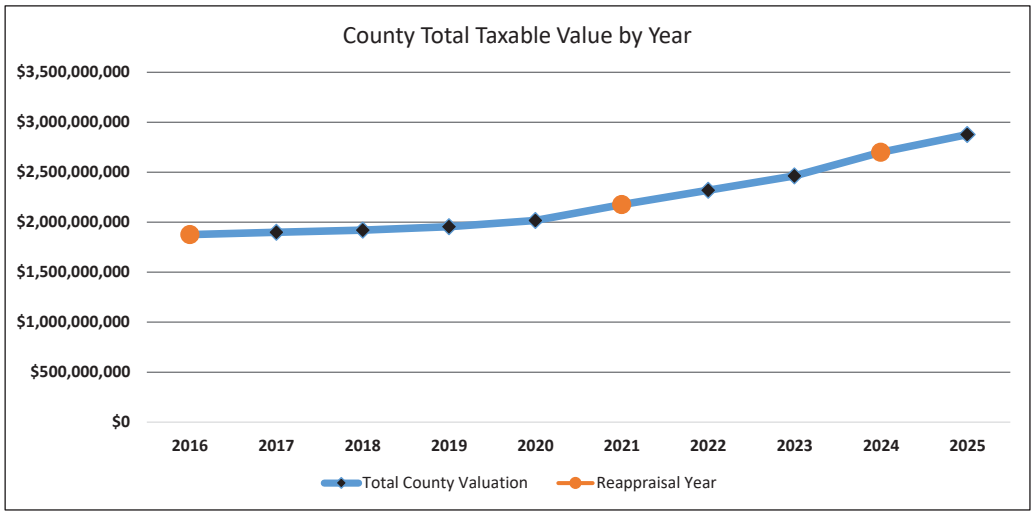
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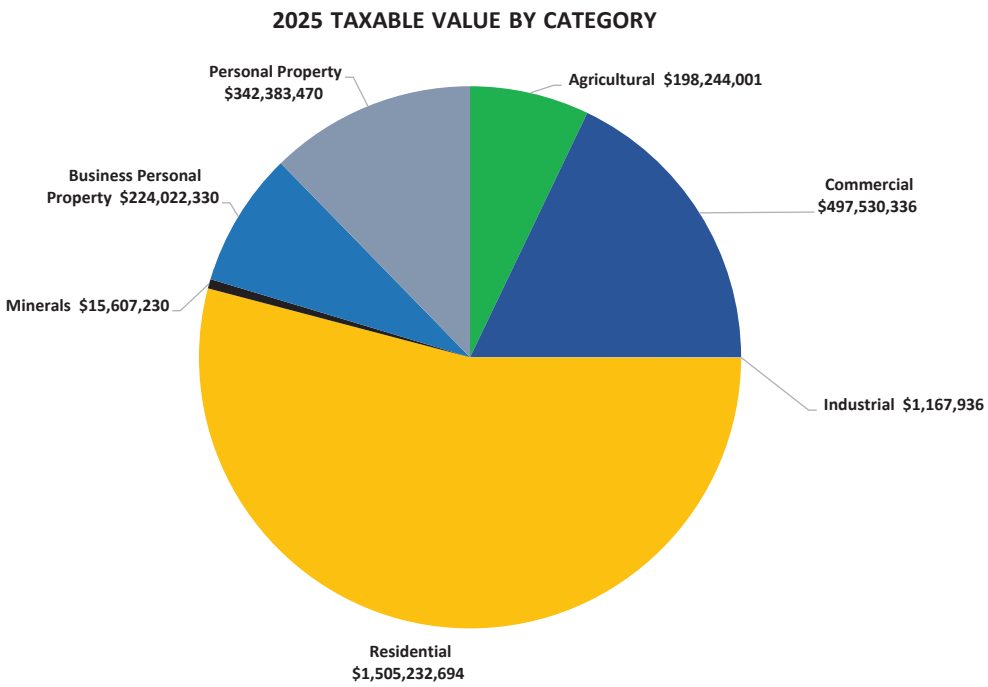


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Faulkner County cont.





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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.77	25	3.84	51	8.30	41	50.19	29

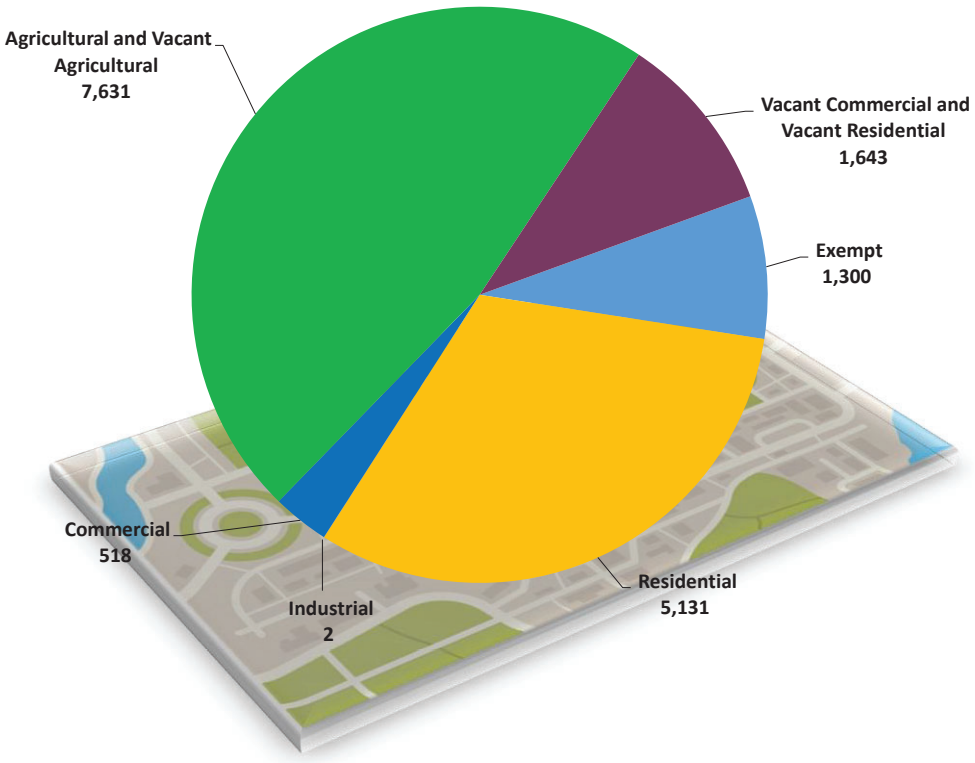
More detailed information on millages is available at
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Millage Book | Arkansas Assessment Coordination Division

Franklin County

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

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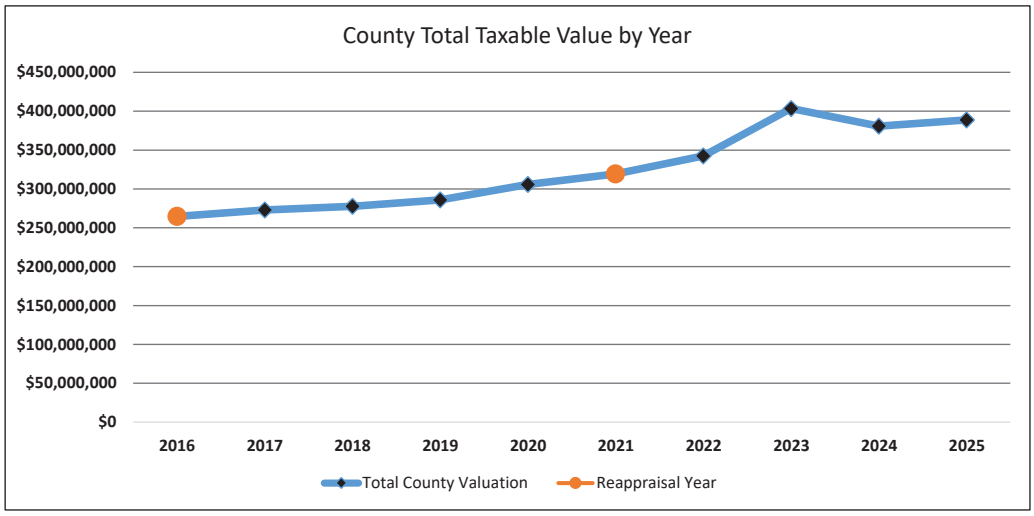
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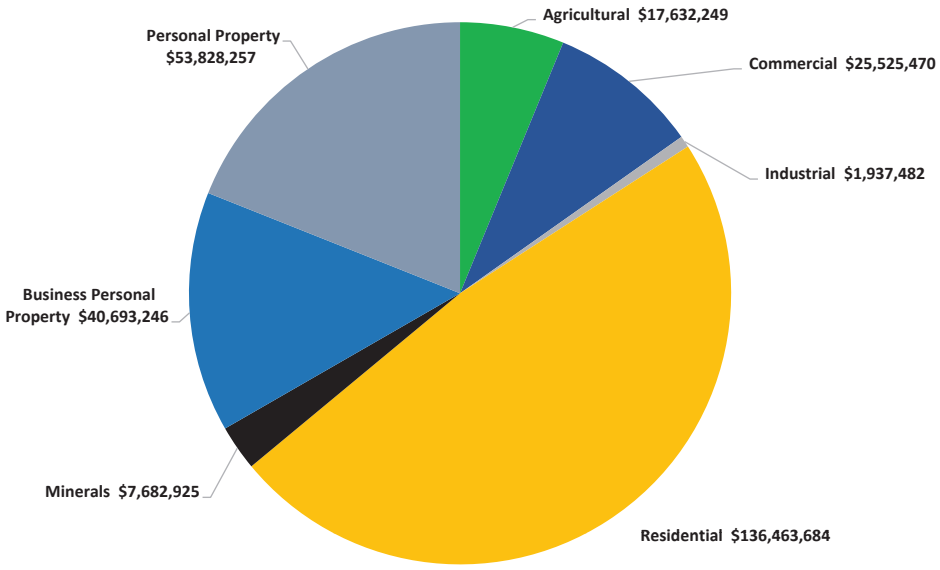
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Franklin County cont.



2025 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	50	6.03	5	9.40	15	50.12	31

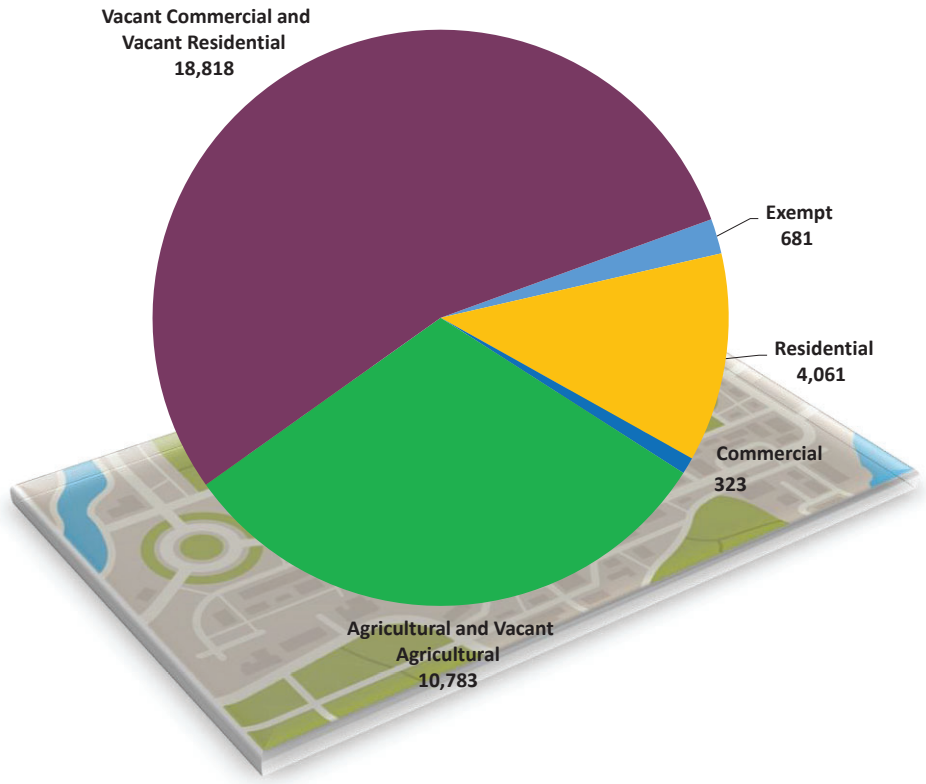
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Millage Book | Arkansas Assessment Coordination Division

Fulton County

Assessor	**The Honorable Cari Long**
Parcels (Reappraisal)*	**32,159**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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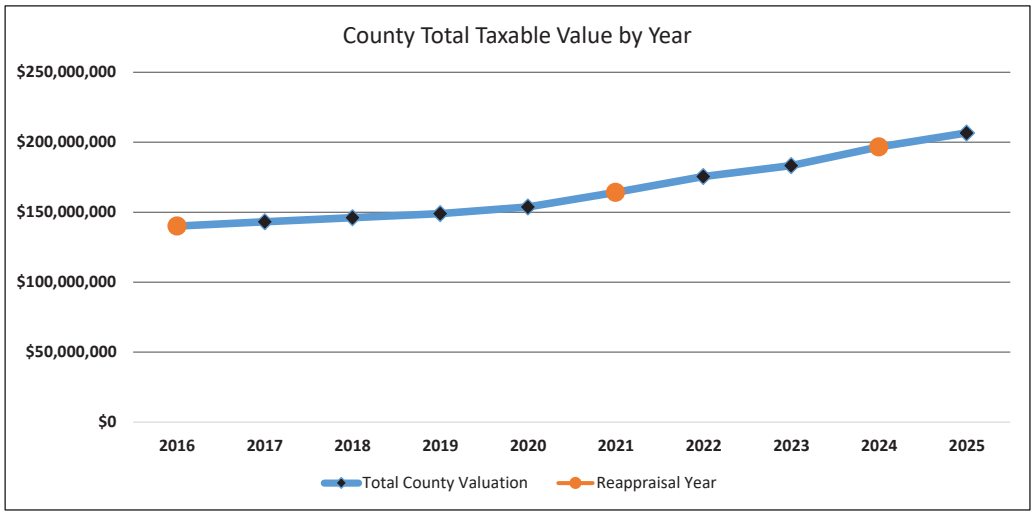
PARCELS BY TYPE



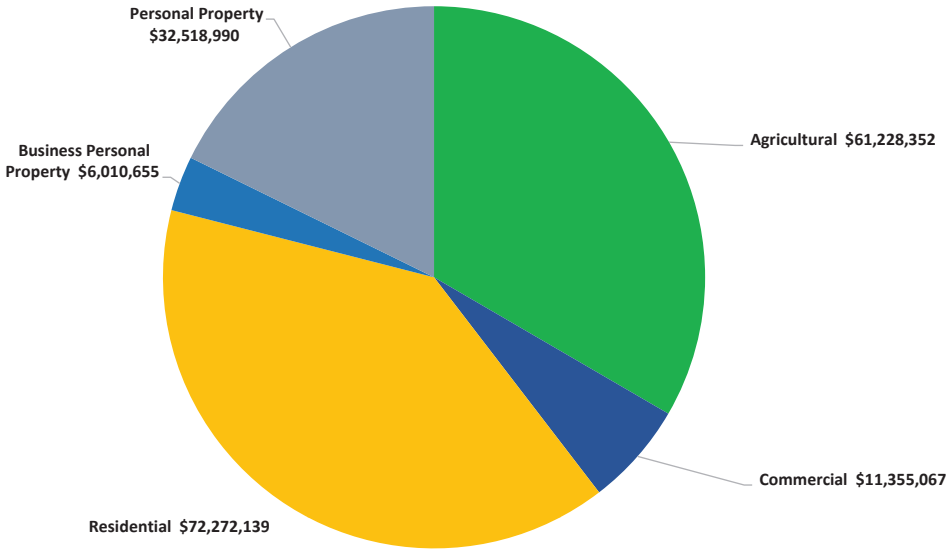
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Fulton County cont.



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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	33.17	73	4.27	36	6.00	61	41.89	73

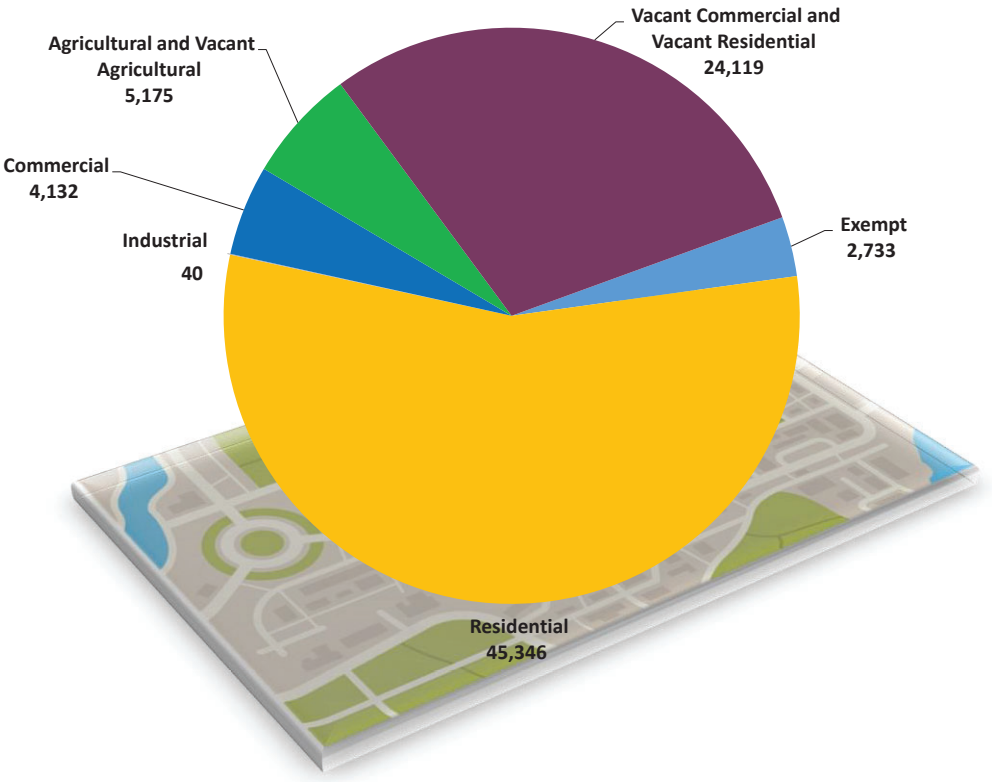
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Millage Book | Arkansas Assessment Coordination Division

Garland County

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

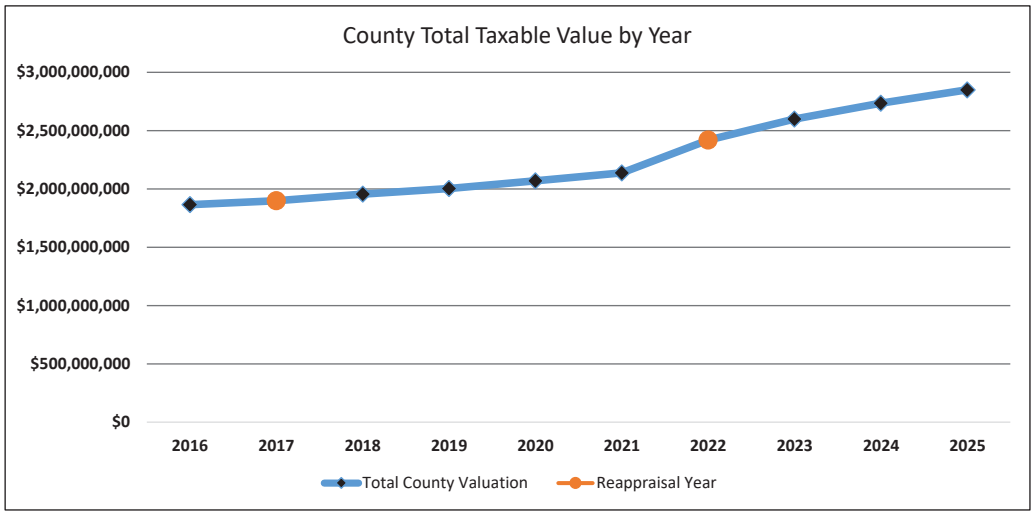
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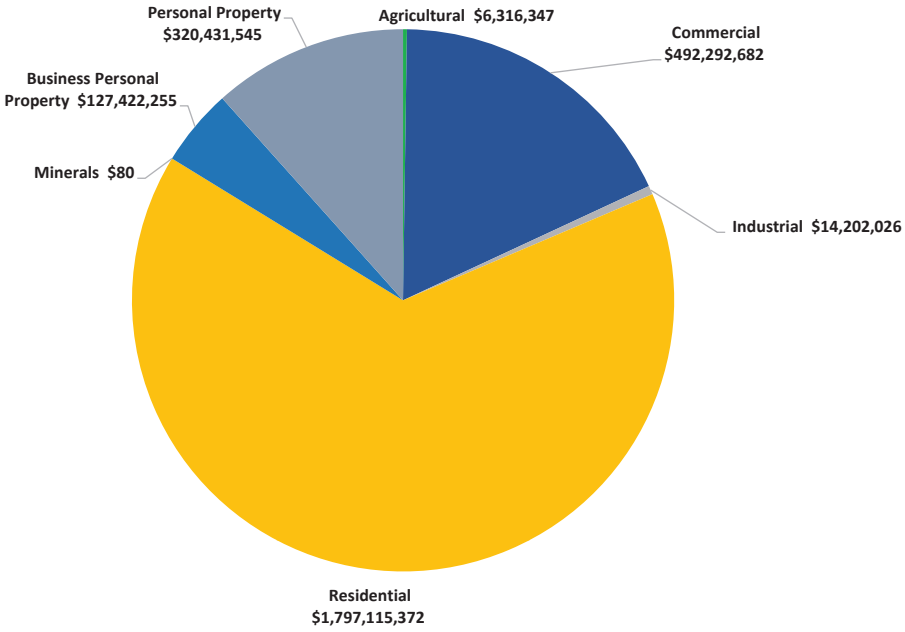


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.89	23	0.93	74	3.60	73	43.84	65

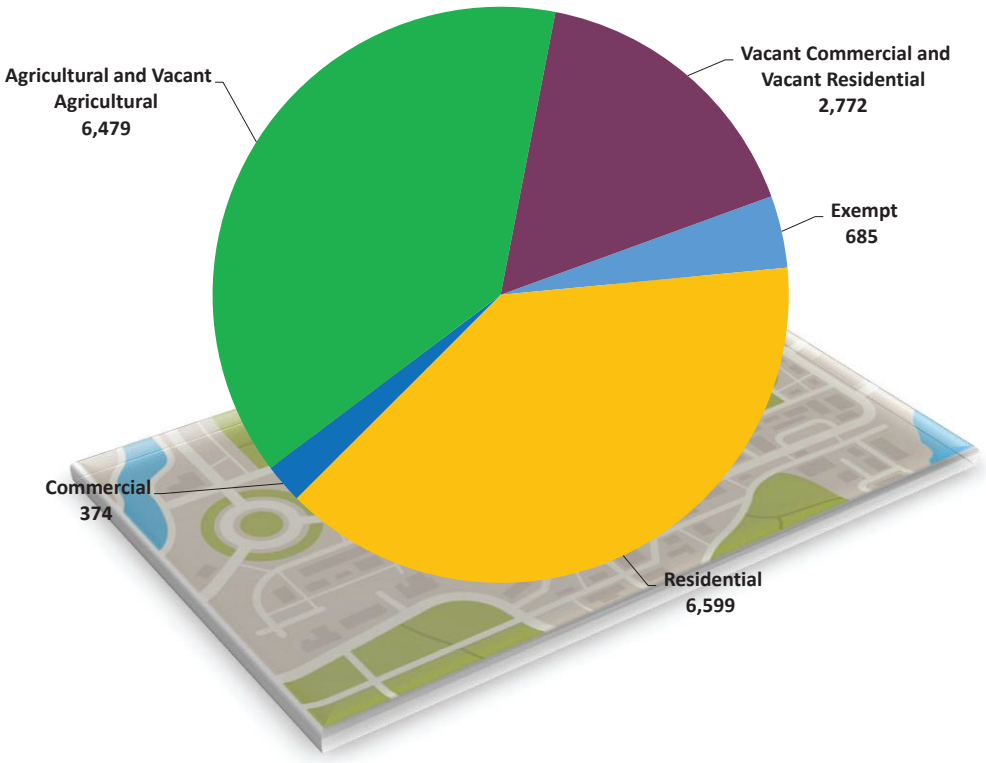
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Grant County

Assessor	**The Honorable Kristy Pruitt**
Parcels (Reappraisal)*	**15,511**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Trimark Appraisals**

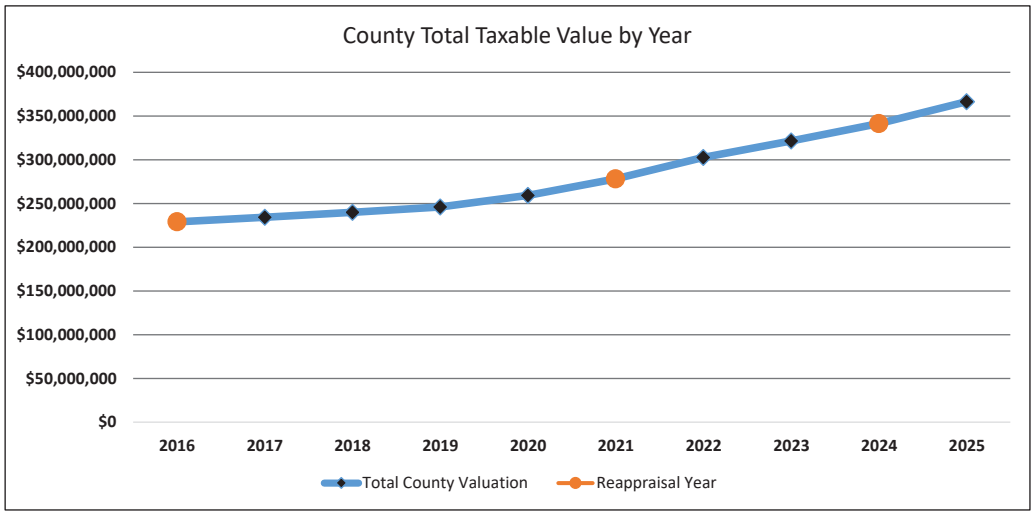
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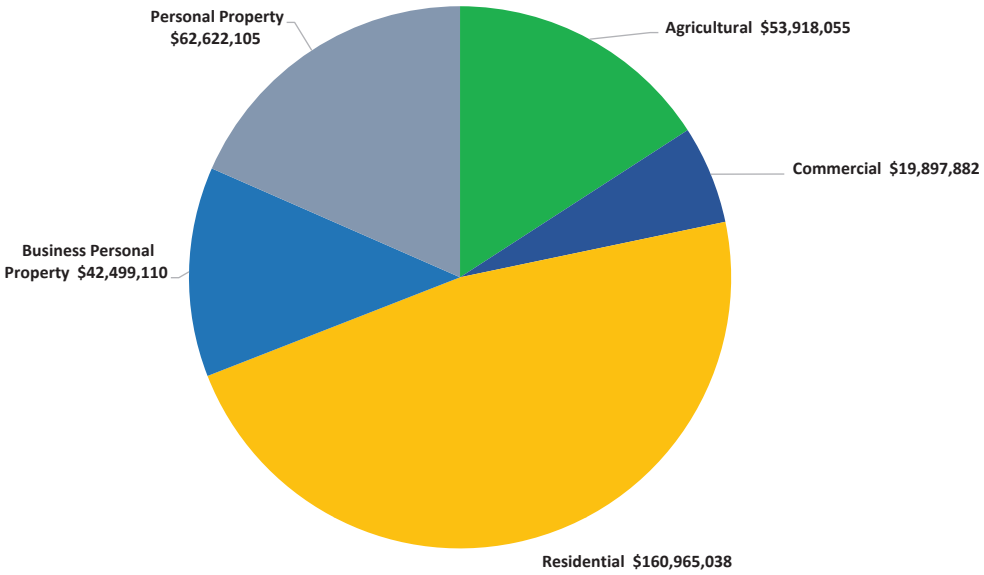


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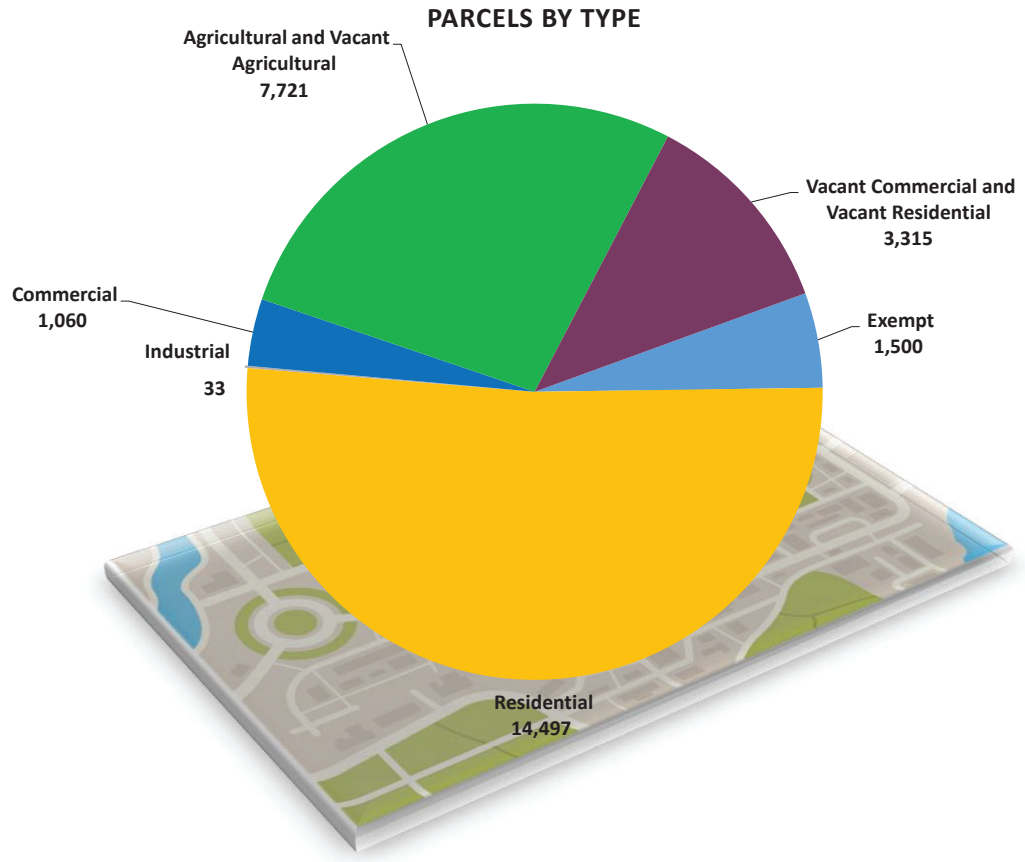
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.33	31	3.63	56	9.00	19	50.14	30

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Millage Book | Arkansas Assessment Coordination Division

Greene County

Assessor	**The Honorable Ashley Reynolds**
Parcels (Reappraisal)*	**26,078**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**In-House(Arkansas CAMA Technology)**

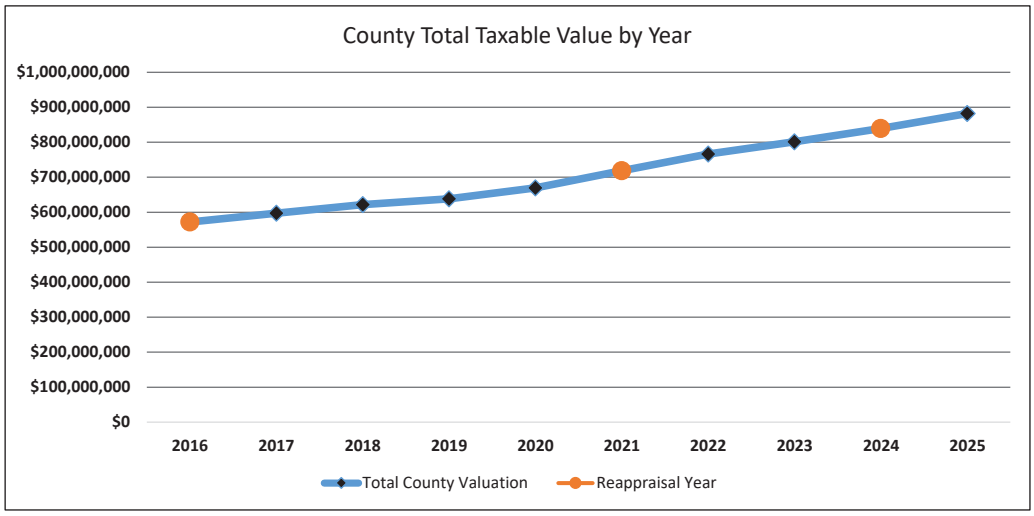
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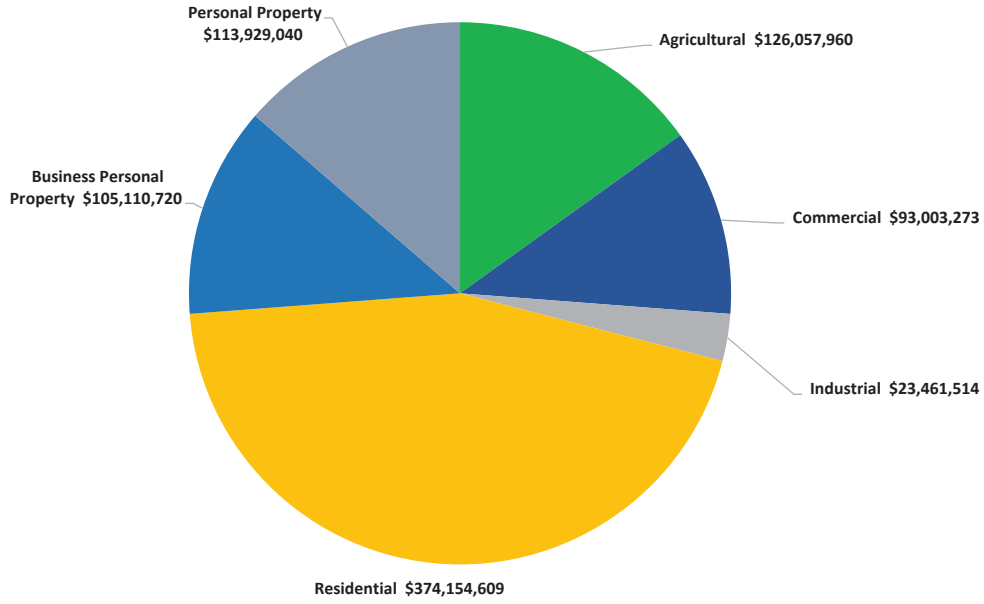
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.31	52	2.33	68	5.60	67	44.31	64

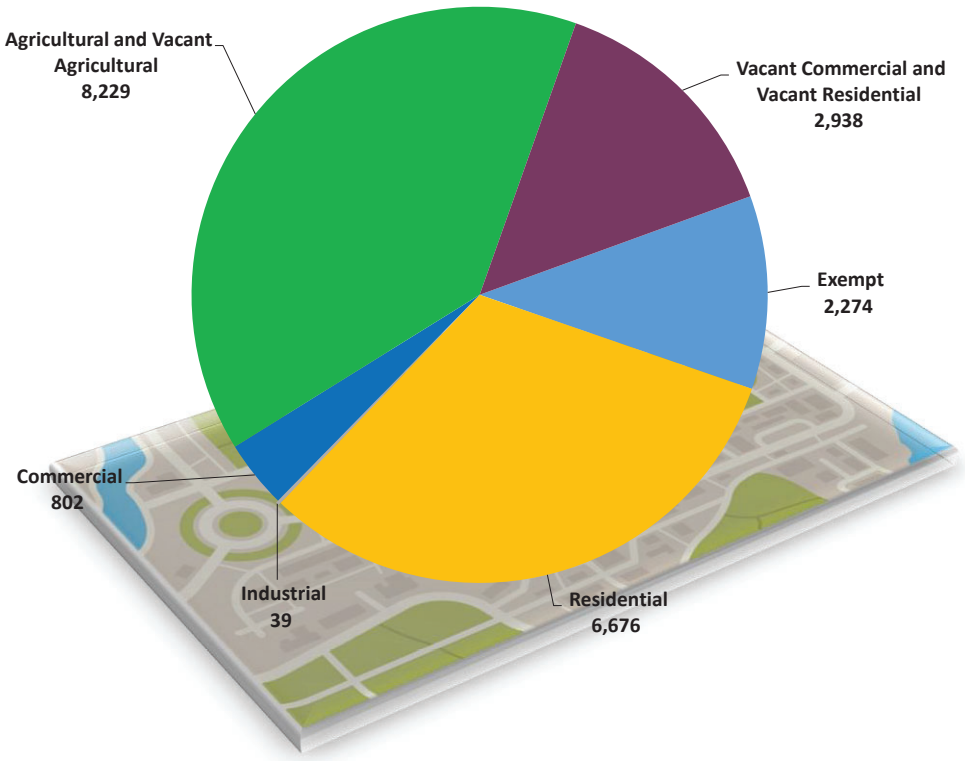
More detailed information on millages is available at
https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

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**

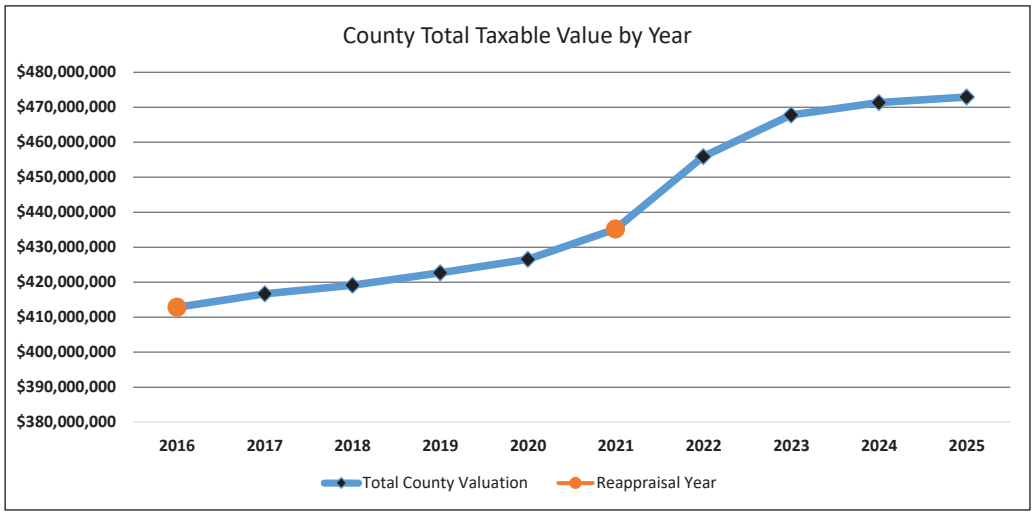
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PARCELS BY TYPE

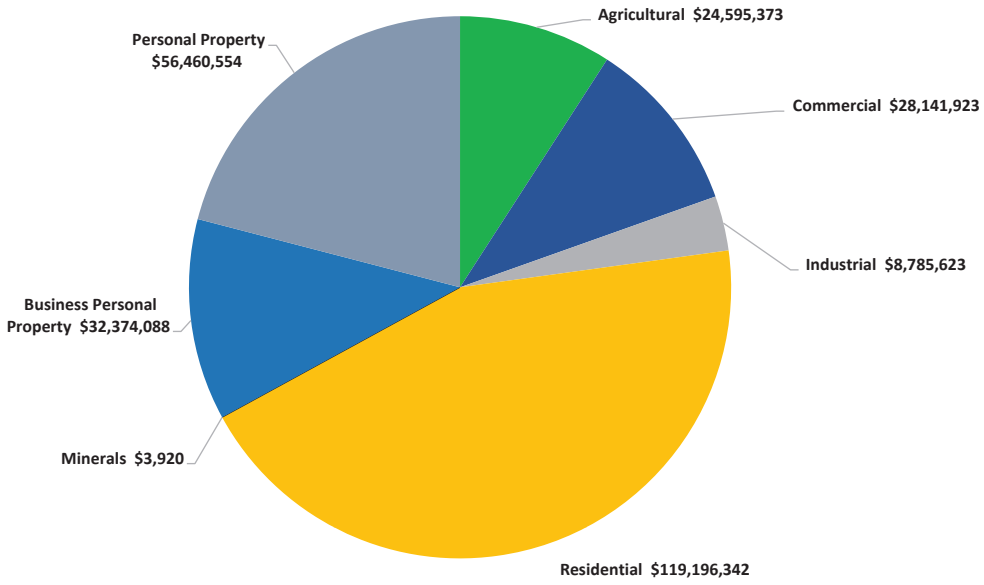


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2025 TAXABLE VALUE BY CATEGORY



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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	4.64	28	9.00	19	46.19	55

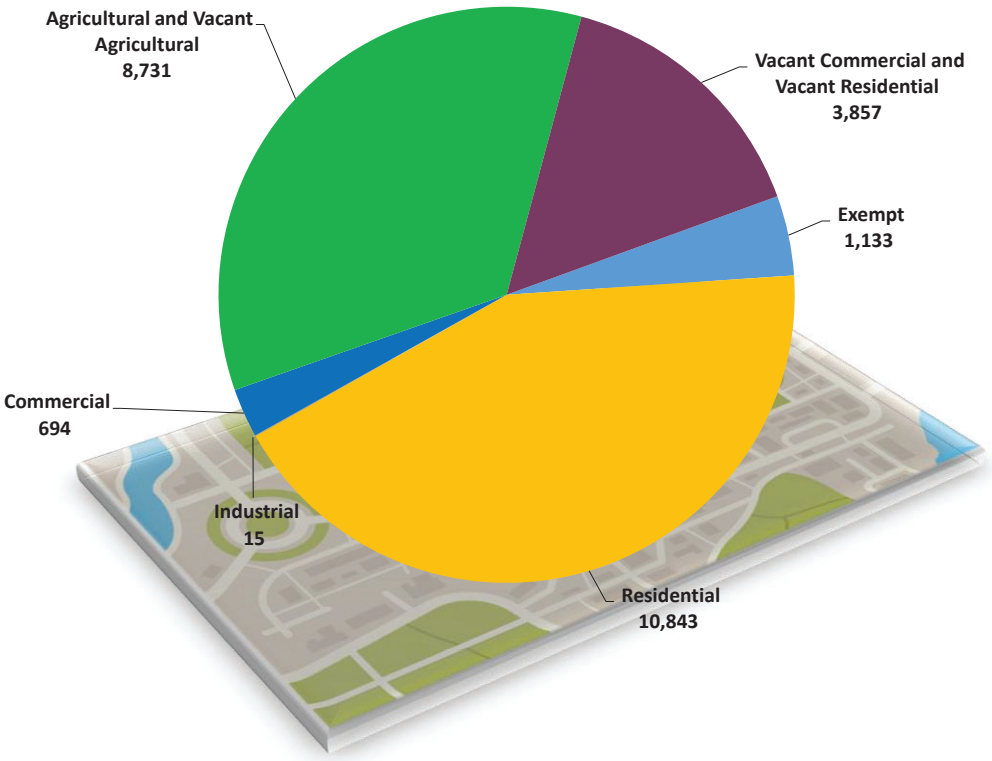
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Hot Spring County

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**

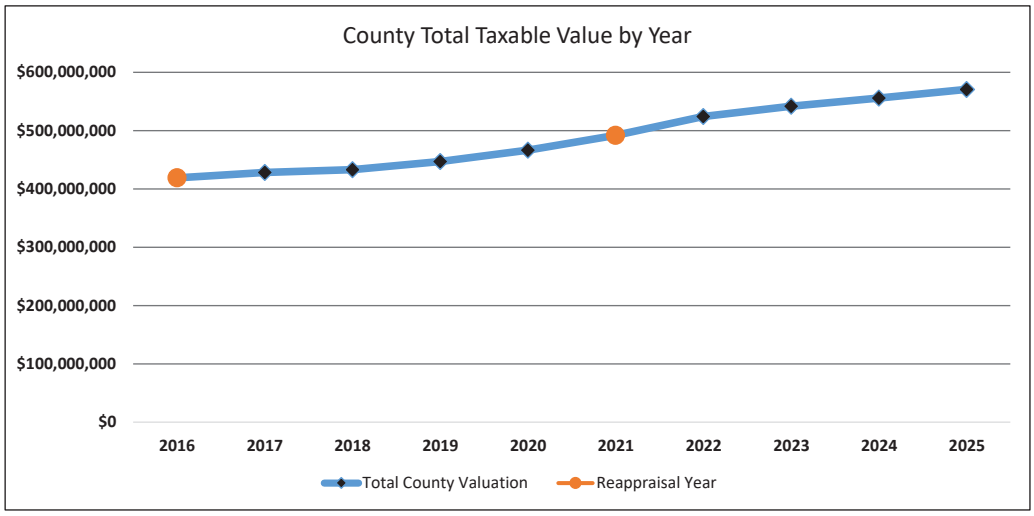
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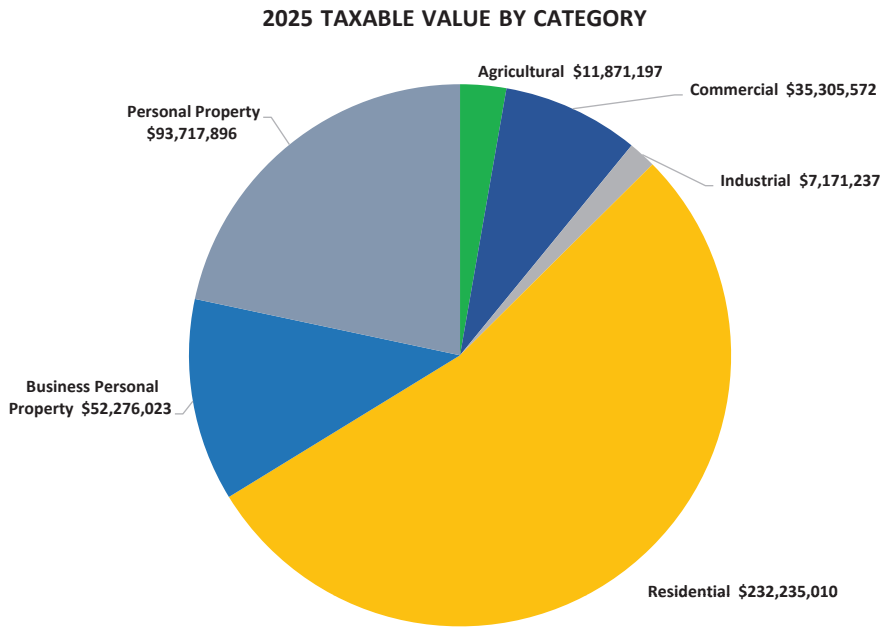
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.07	7	4.75	24	9.00	19	52.85	11

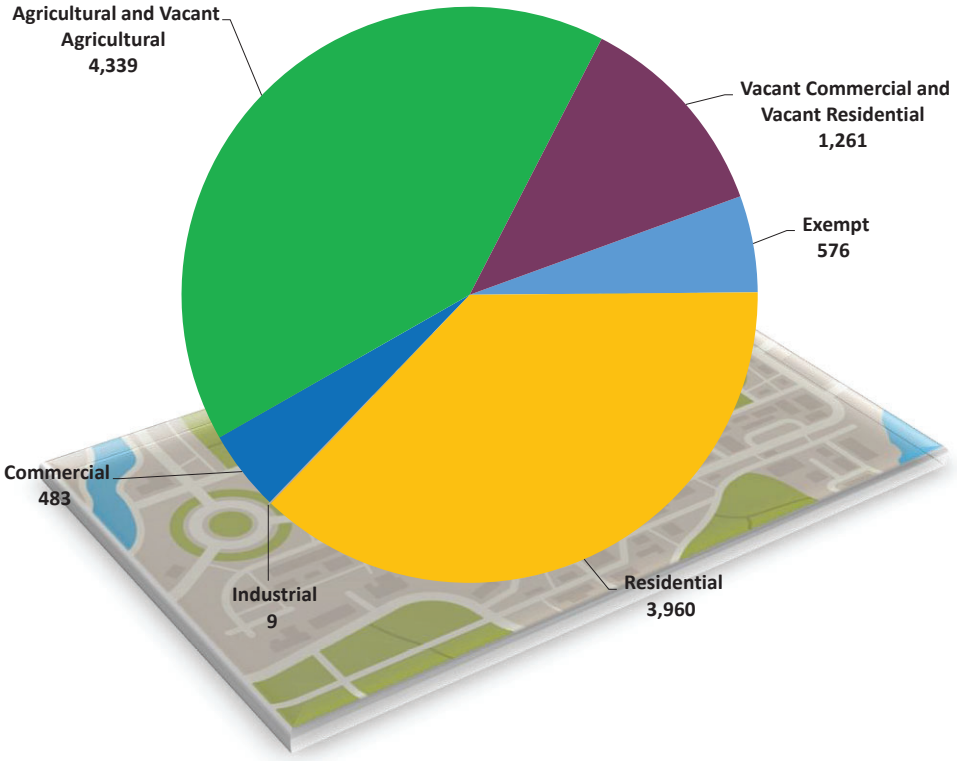
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Millage Book | Arkansas Assessment Coordination Division

Howard County

Assessor	**The Honorable Cindy Butler**
Parcels (Reappraisal)*	**10,025**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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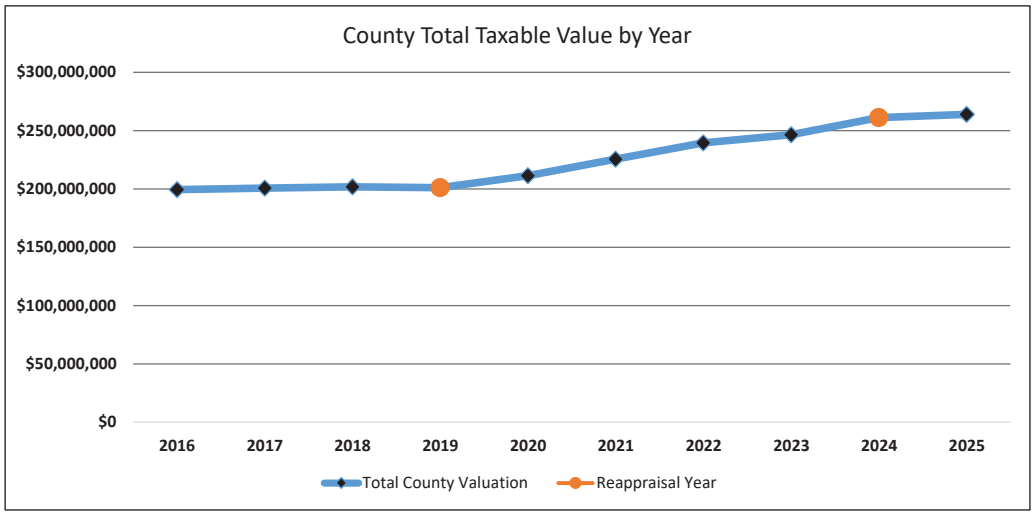
PARCELS BY TYPE

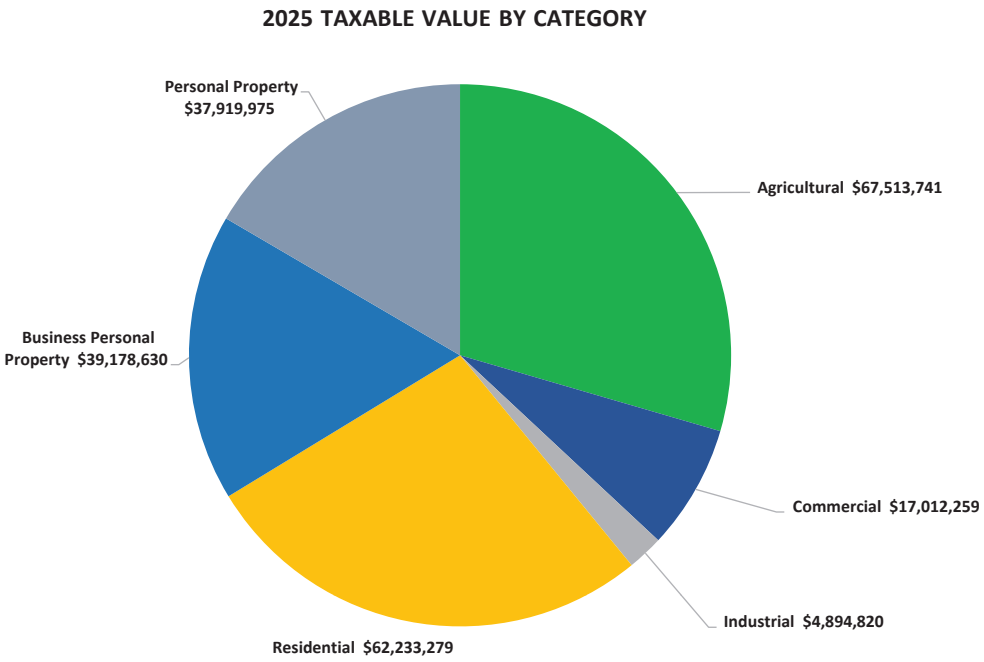


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Howard County cont.





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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	37.38	51	4.40	32	6.60	56	45.93	57

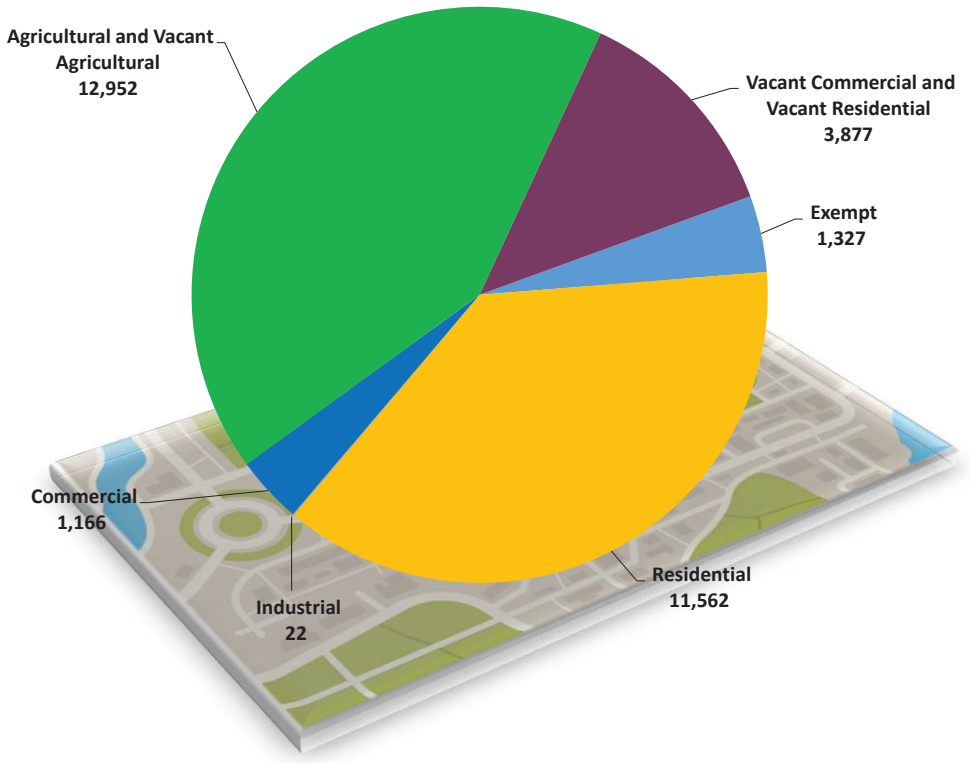
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Independence County

Assessor	**The Honorable Diane Tucker**
Parcels (Reappraisal)*	**28,144**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**In-House(Arkansas CAMA Technology)**

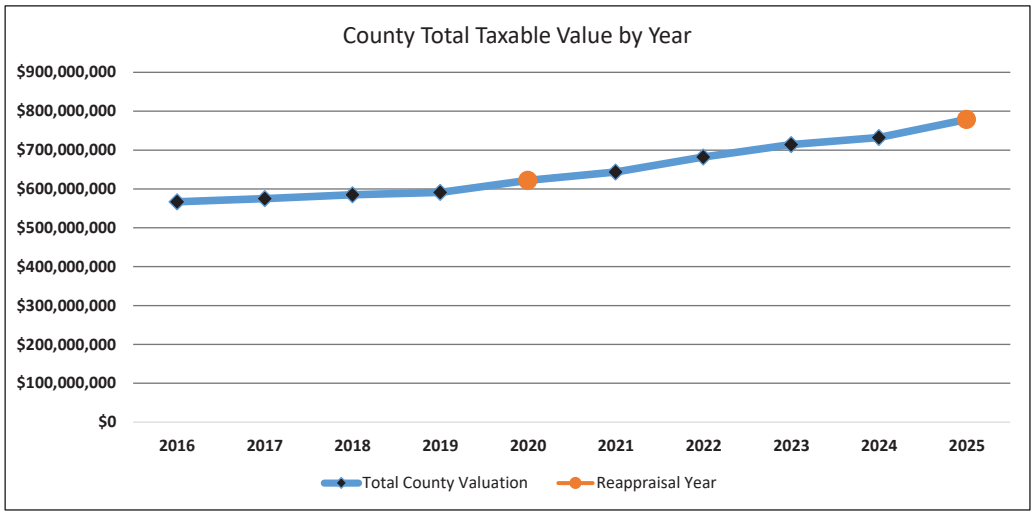
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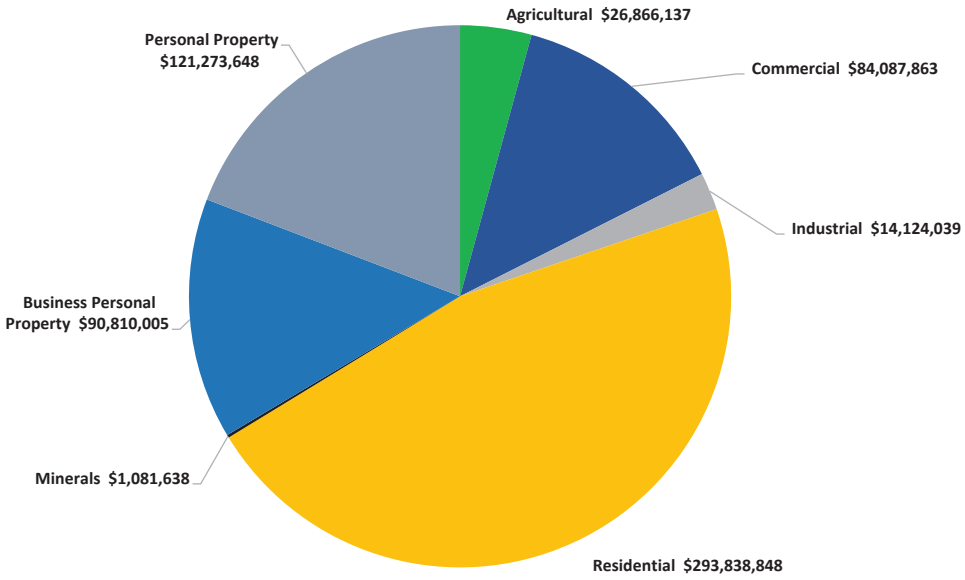


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2025 TAXABLE VALUE BY CATEGORY



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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	39.59	29	3.93	49	8.60	33	50.50	26

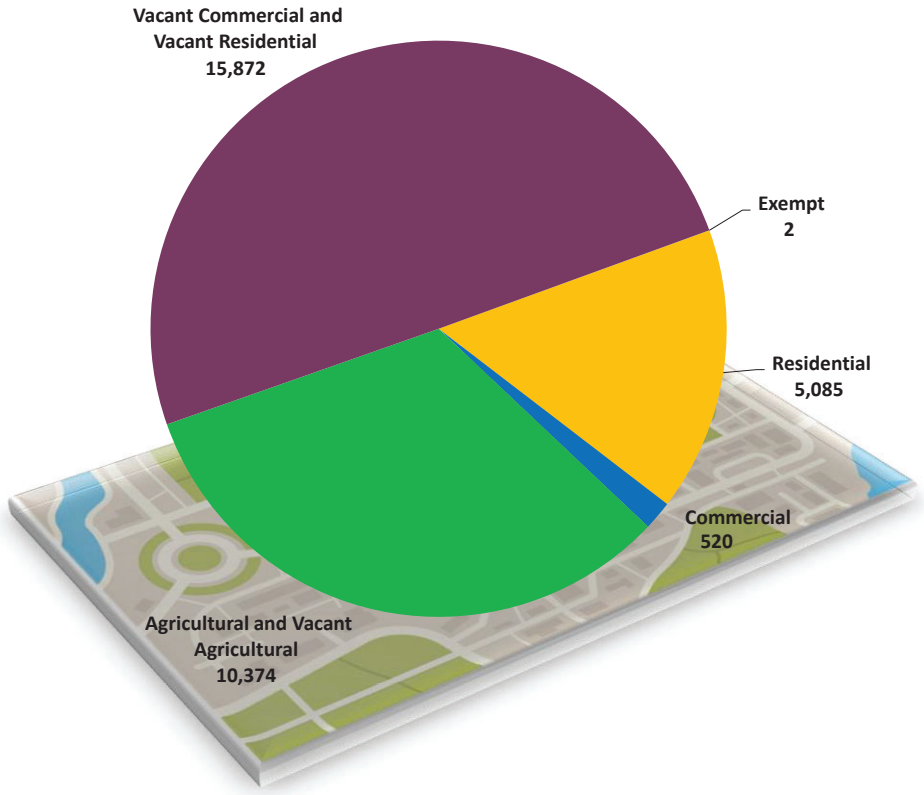
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Millage Book | Arkansas Assessment Coordination Division

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)**

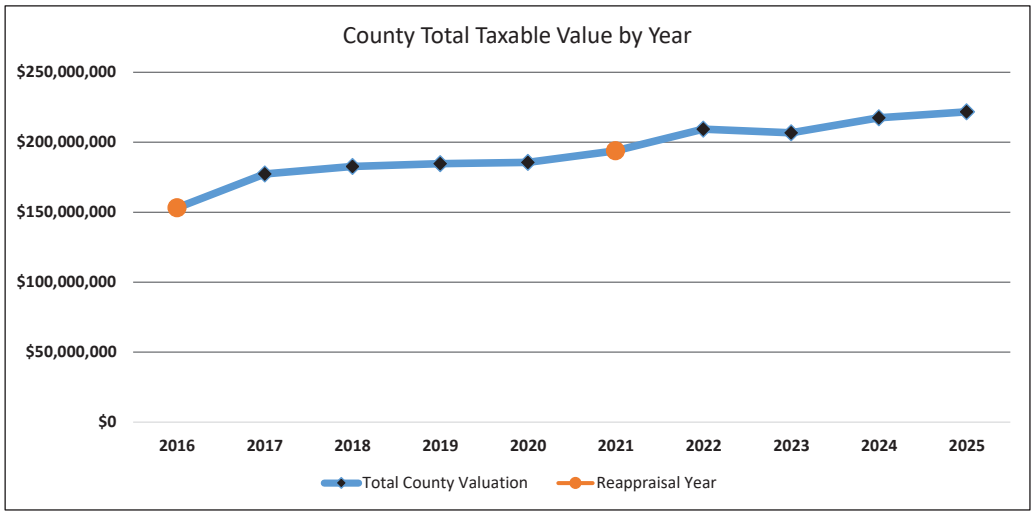
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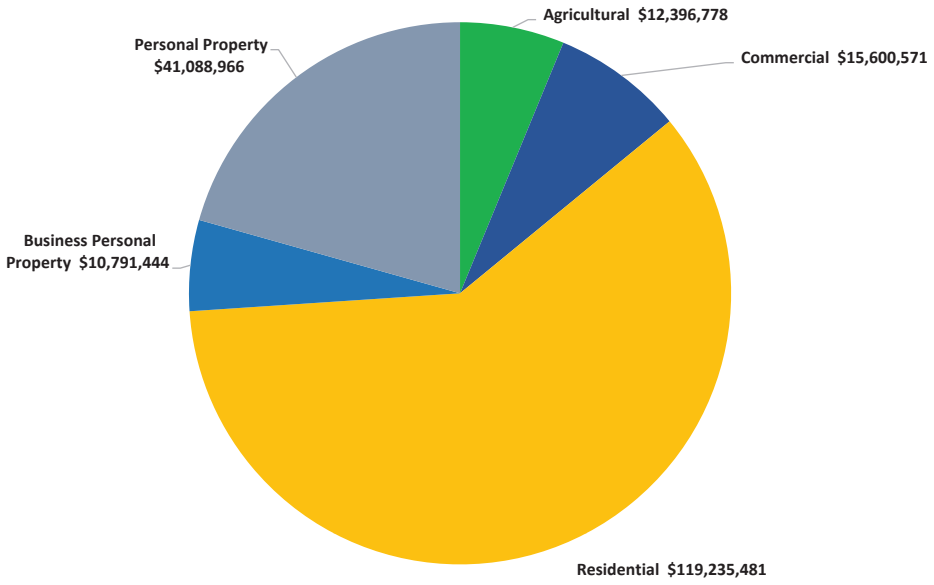


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.91	46	4.29	35	7.70	48	48.24	43

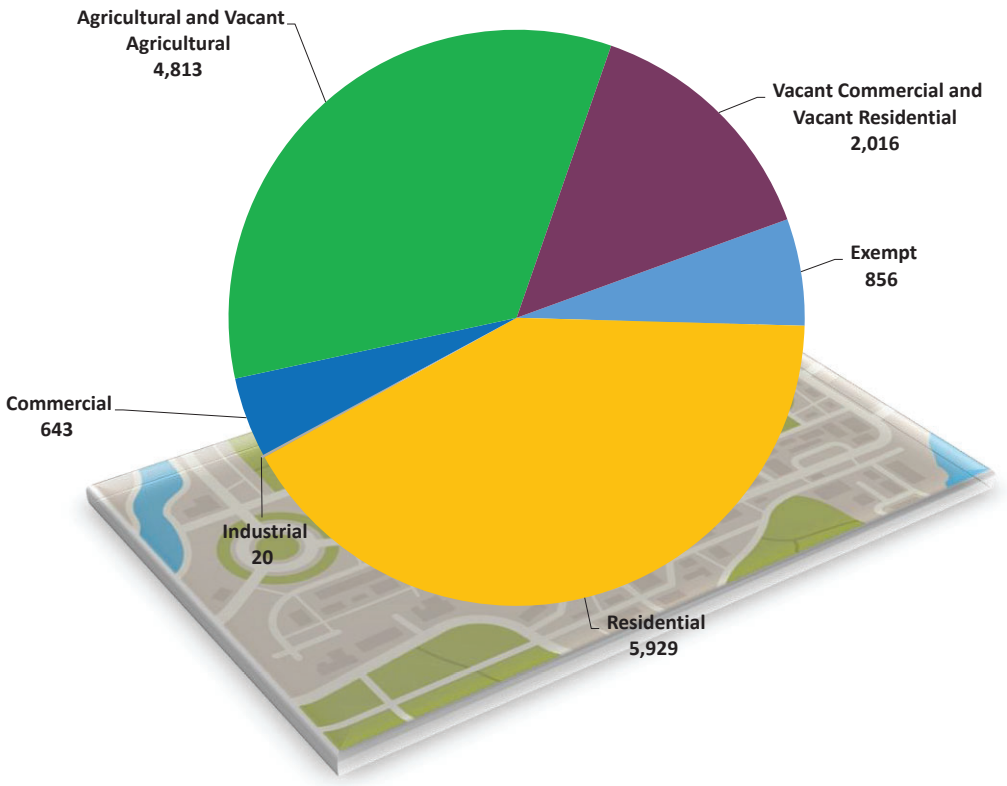
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Millage Book | Arkansas Assessment Coordination Division

Jackson County

Assessor	**The Honorable Diann Ballard**
Parcels (Reappraisal)*	**12,908**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Arkansas CAMA Technology**

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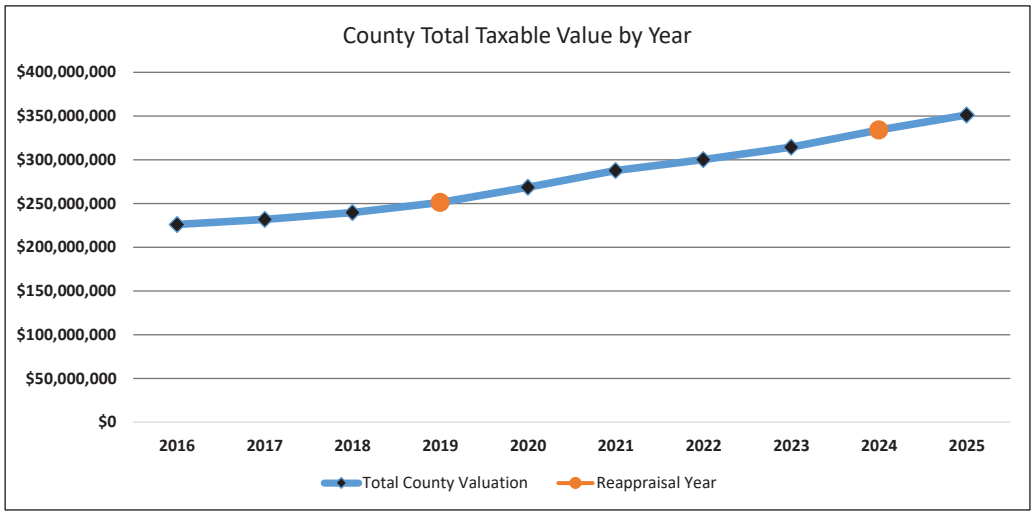
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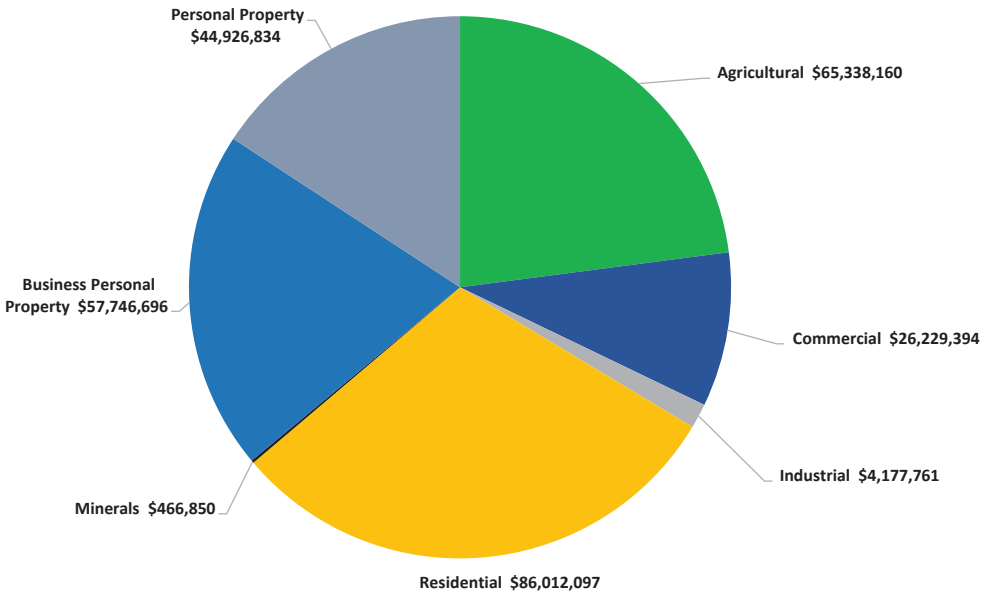
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Jackson County cont.



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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	37.81	48	4.07	44	9.00	19	49.86	34

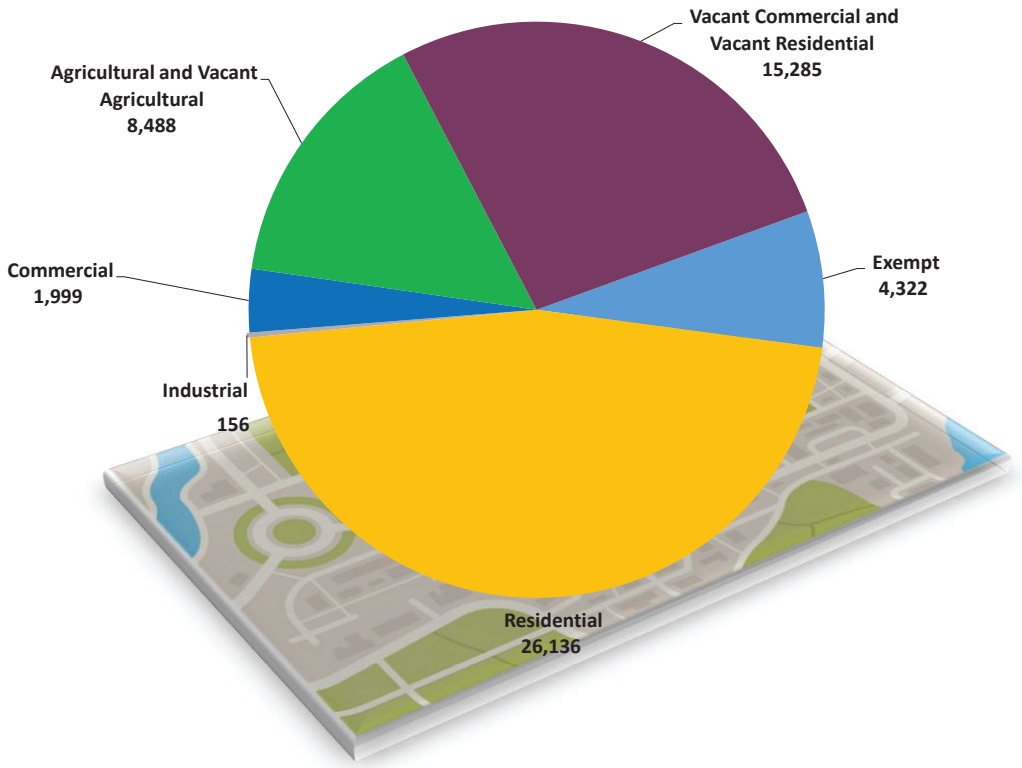
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Millage Book | Arkansas Assessment Coordination Division

Jefferson County

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

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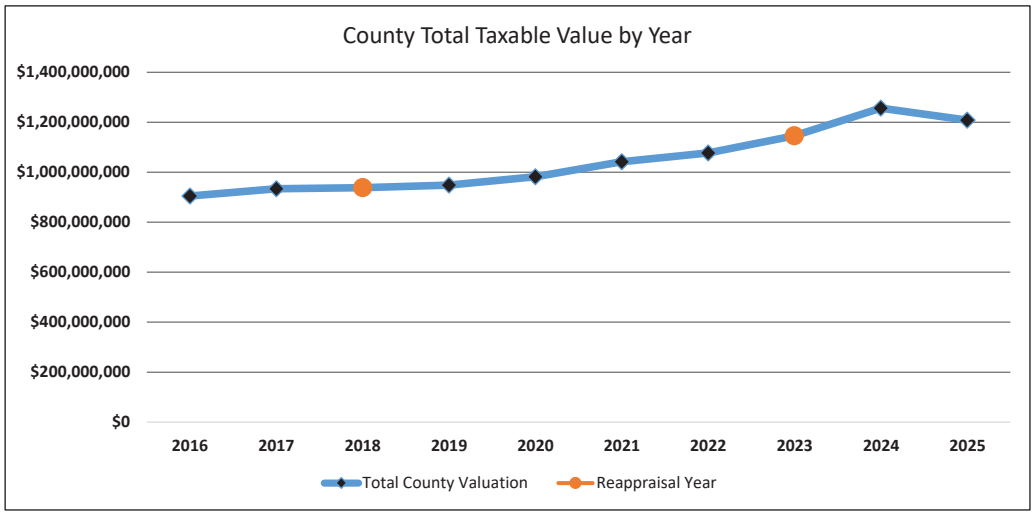
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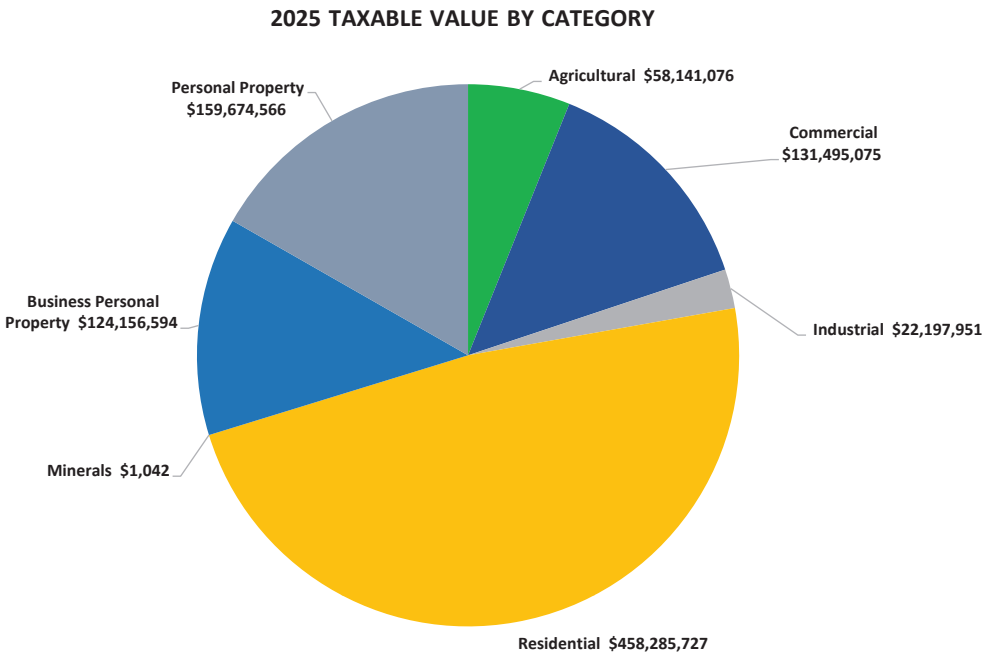


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	43.86	4	7.64	1	9.21	16	58.16	2

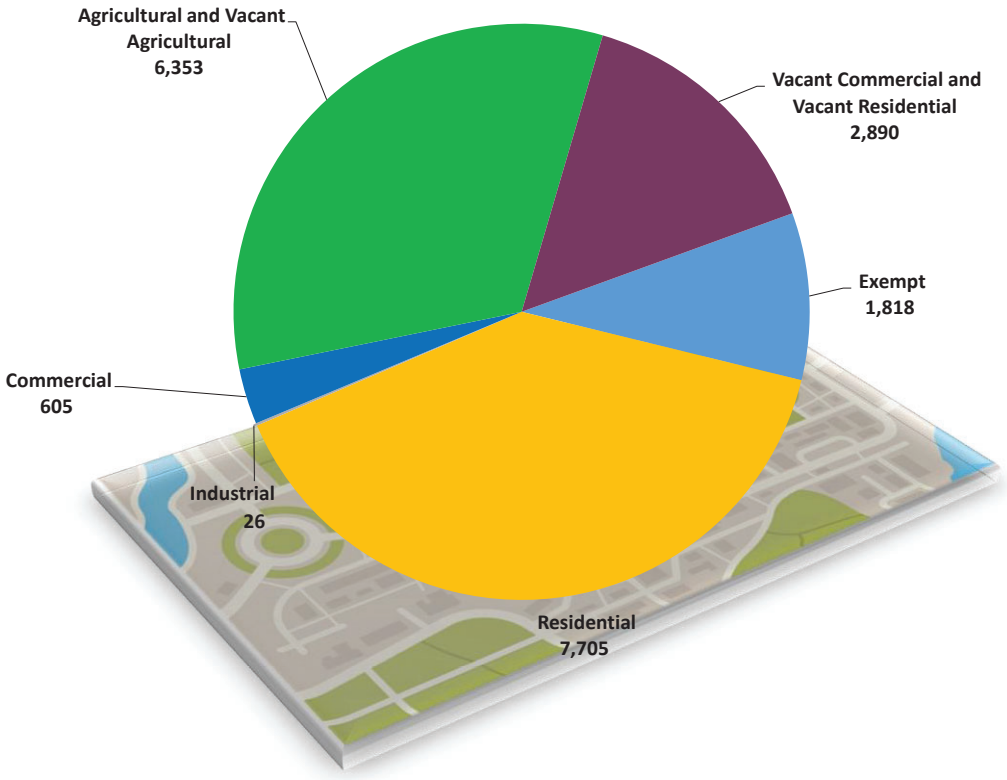
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Johnson County

Assessor	**The Honorable Rusty Hardgrave**
Parcels (Reappraisal)*	**17,445**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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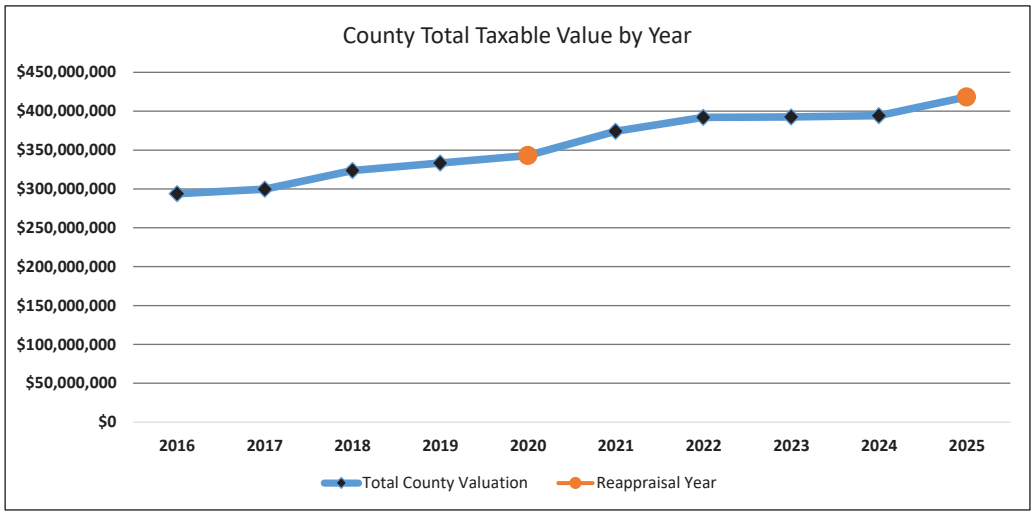
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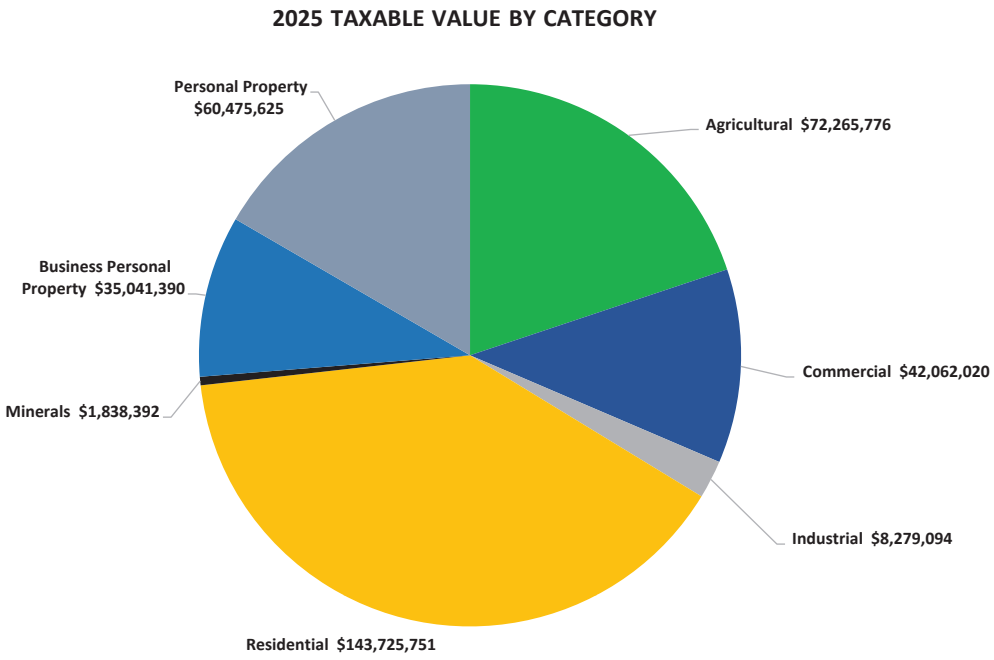


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Millage Breakdown	39.72	27	4.02	46	10.30	5	51.87	15

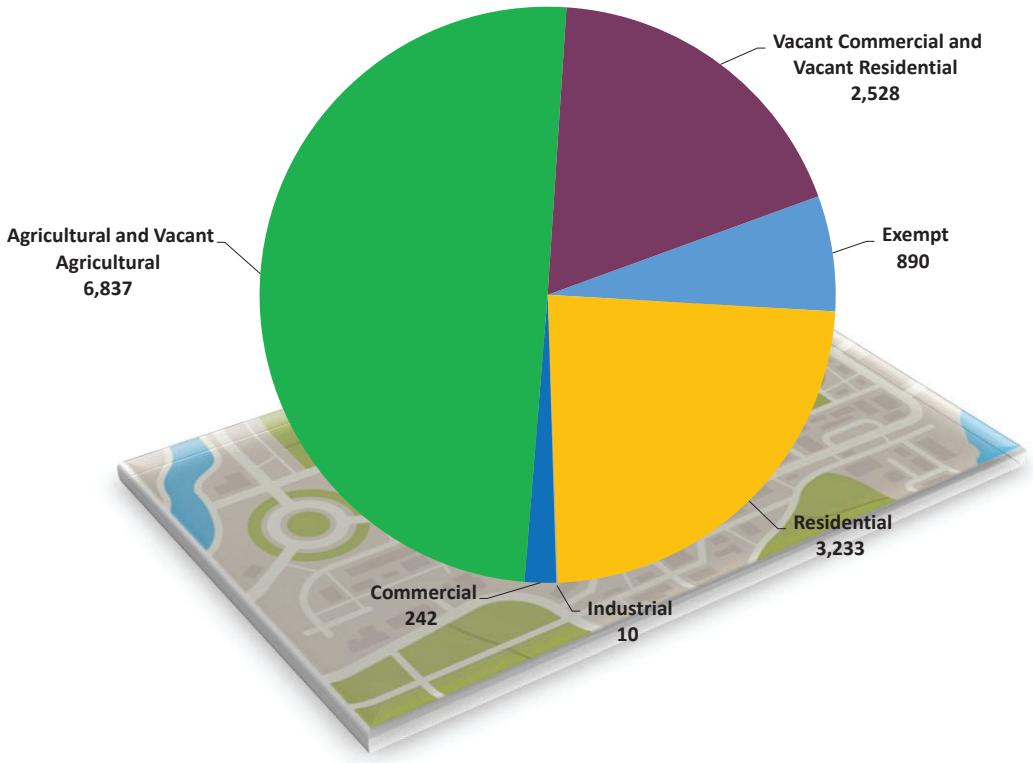
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Lafayette County

Assessor	**The Honorable Billie Jo Pierson**
Parcels (Reappraisal)*	**12,510**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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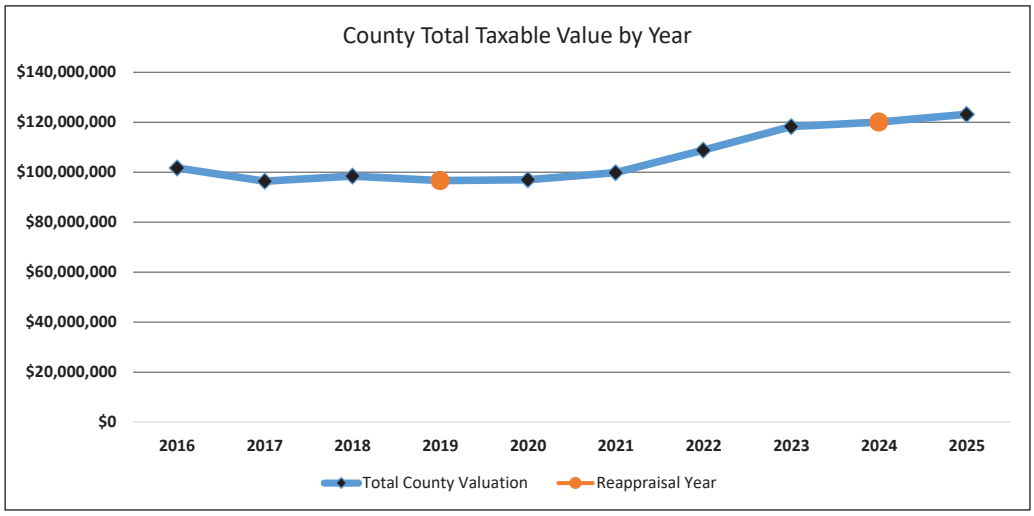
PARCELS BY TYPE

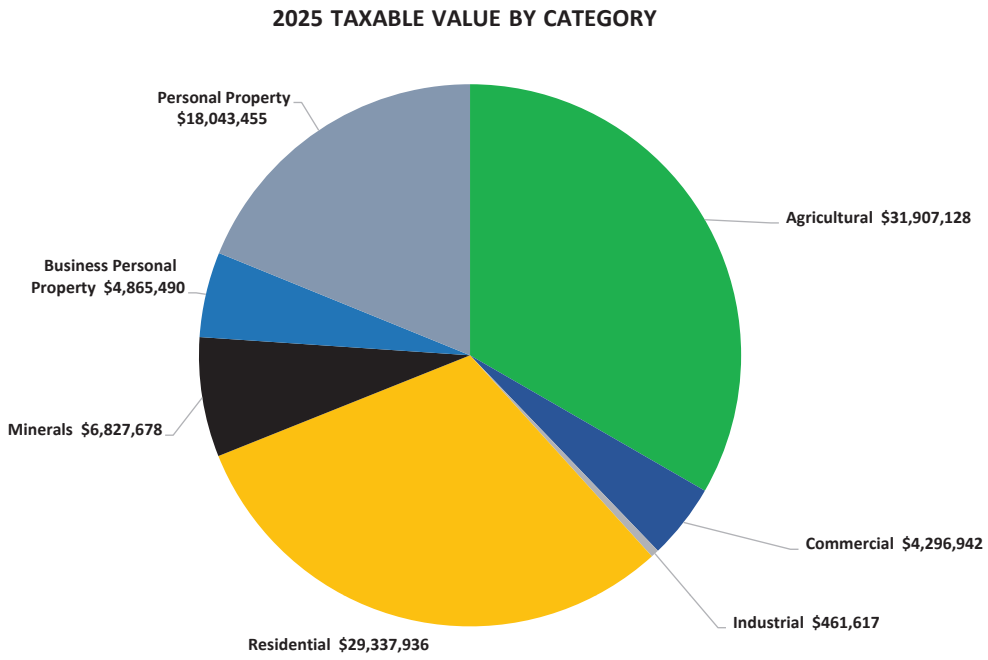


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Millage Breakdown	34.33	70	6.80	4	9.00	19	47.87	44

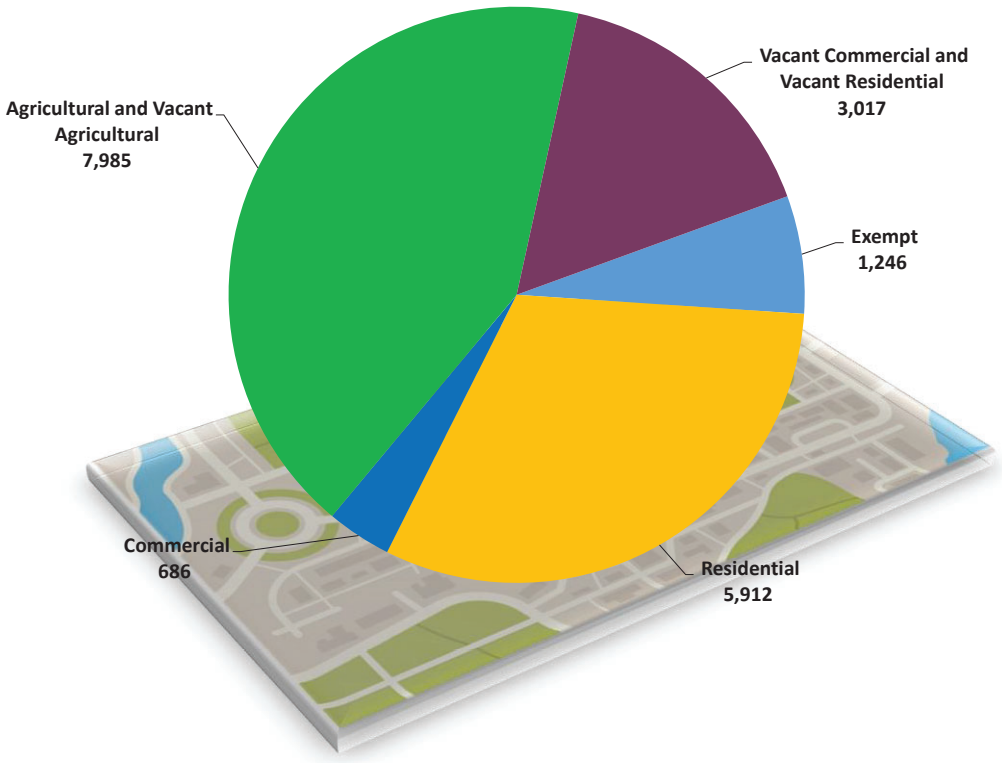
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Lawrence County

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

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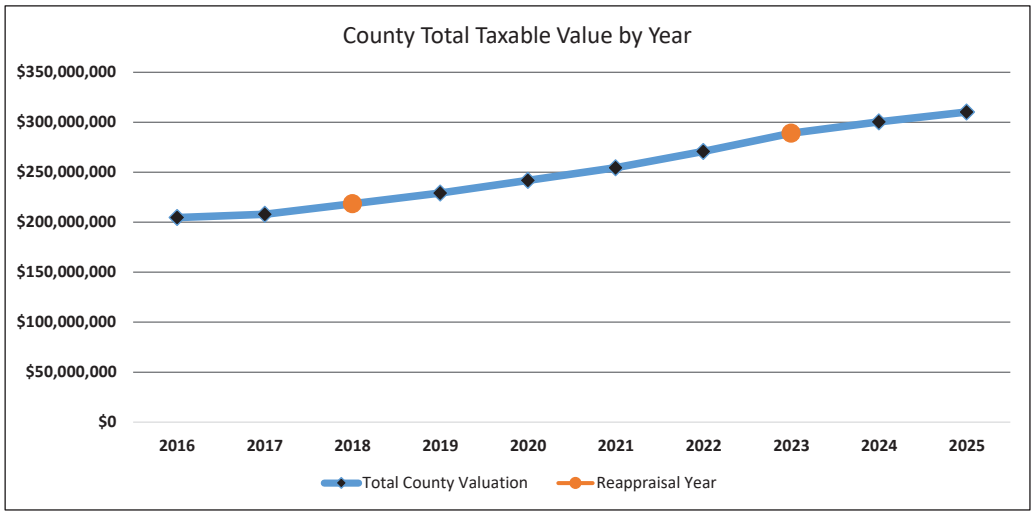
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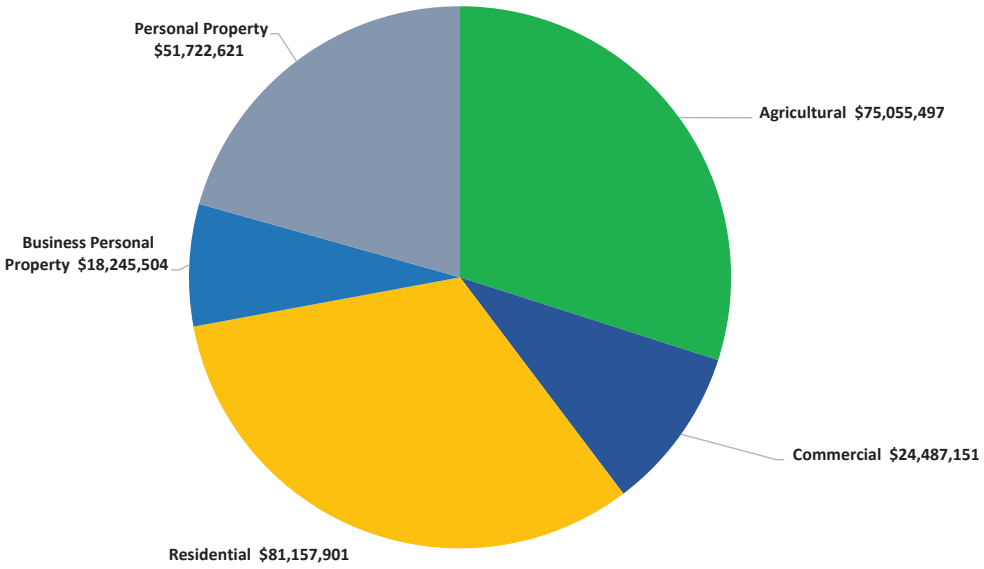
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2025 TAXABLE VALUE BY CATEGORY



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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	64	1.41	73	9.00	19	45.71	59

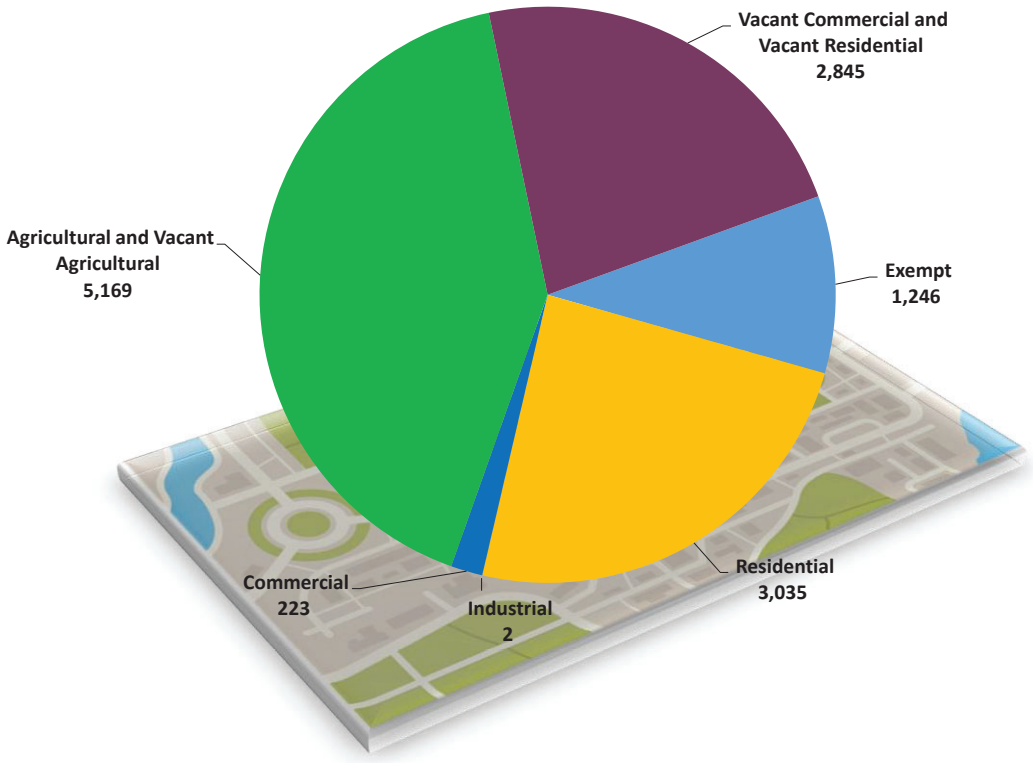
More detailed information on millages is available at
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Millage Book | Arkansas Assessment Coordination Division

Lee County

Assessor	**The Honorable Becky Hogan**
Parcels (Reappraisal)*	**10,403**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Delta Mass Appraisal**

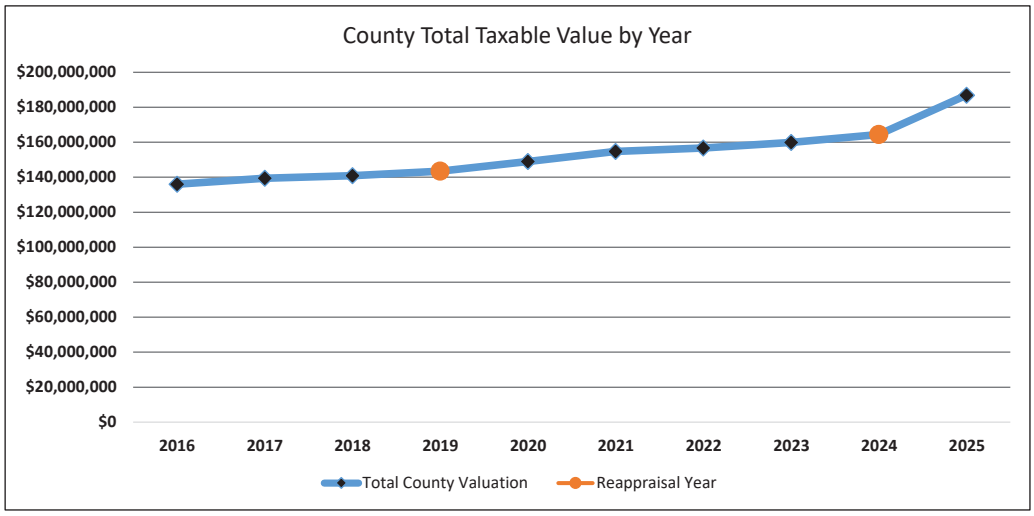
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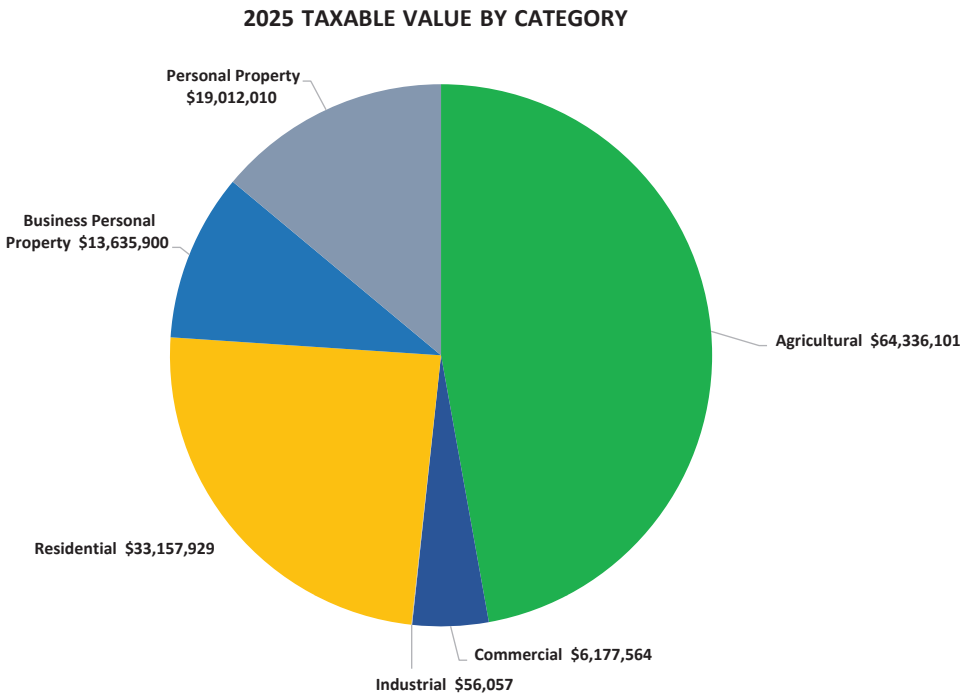
PARCELS BY TYPE



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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	14	8.40	37	41.96	72

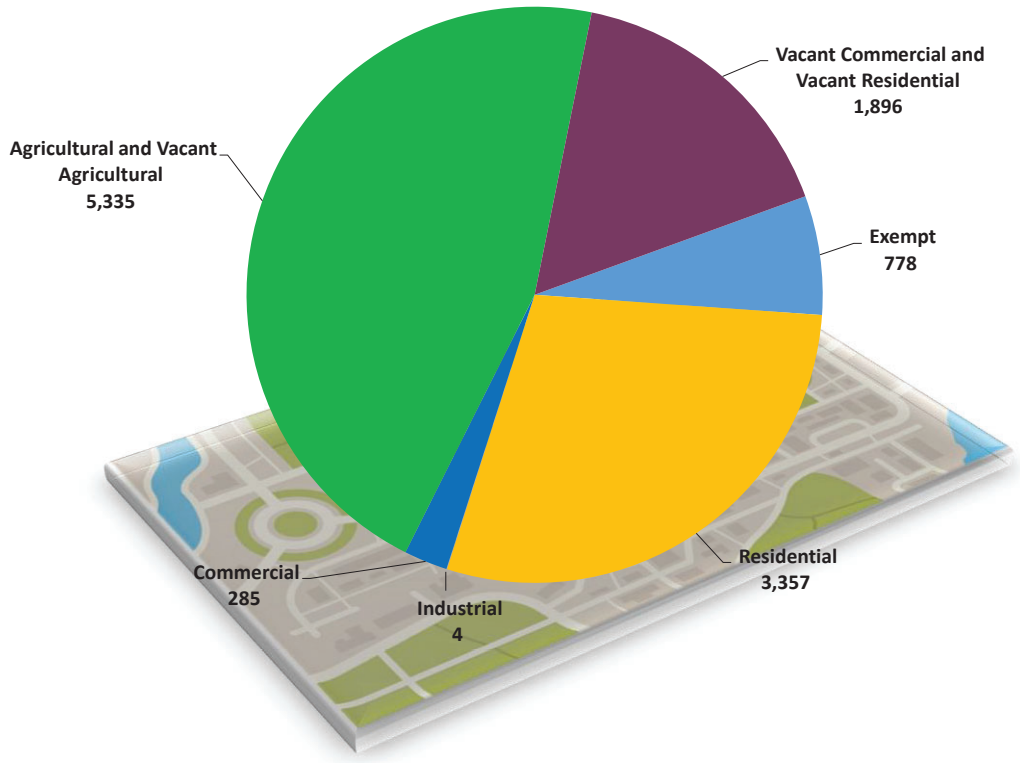
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Lincoln County

Assessor	**The Honorable Amy Harrison**
Parcels (Reappraisal)*	**10,757**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Arkansas CAMA Technology**

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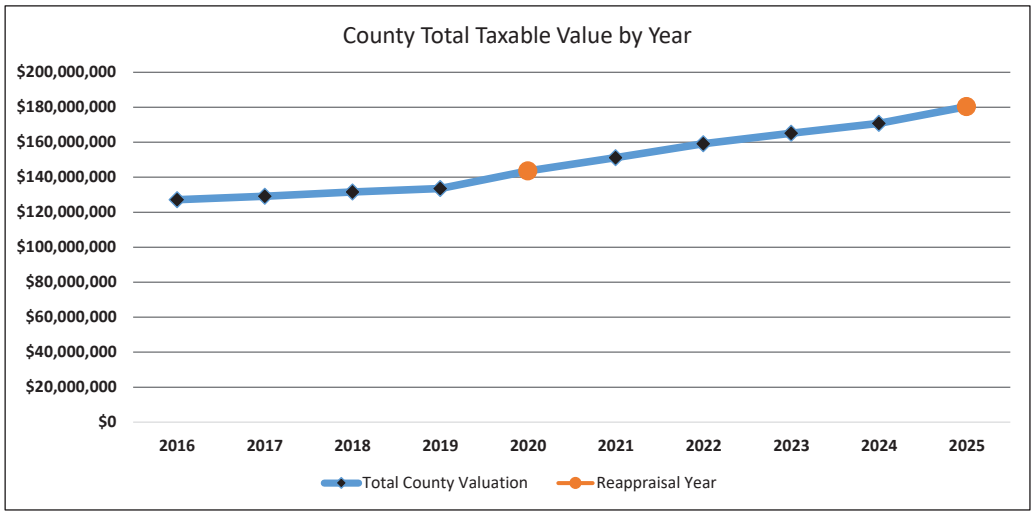
PARCELS BY TYPE

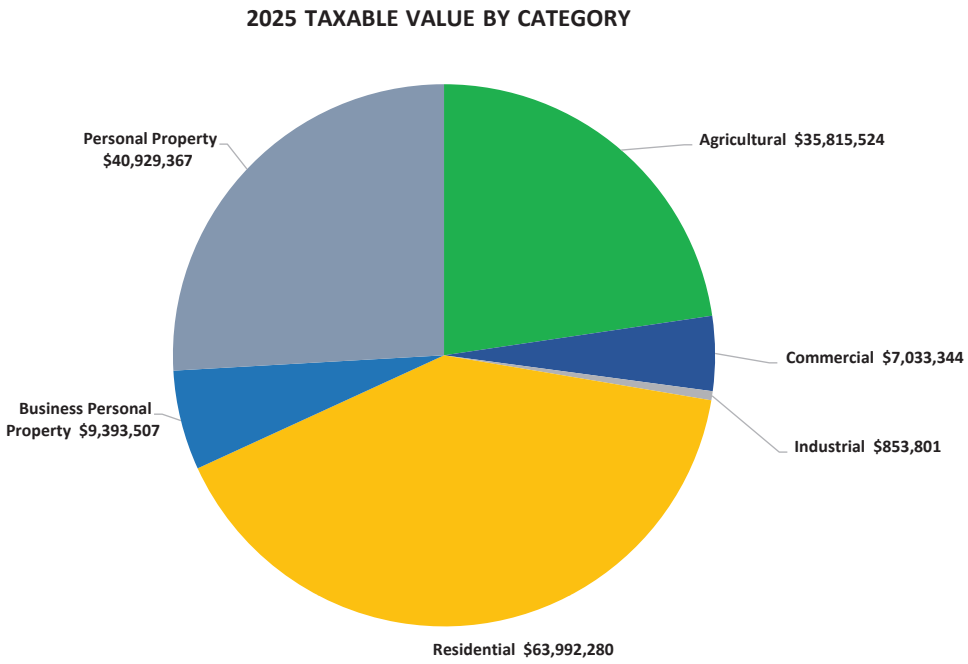


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Lincoln County cont.





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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	39.15	34	4.50	31	9.00	19	50.40	27

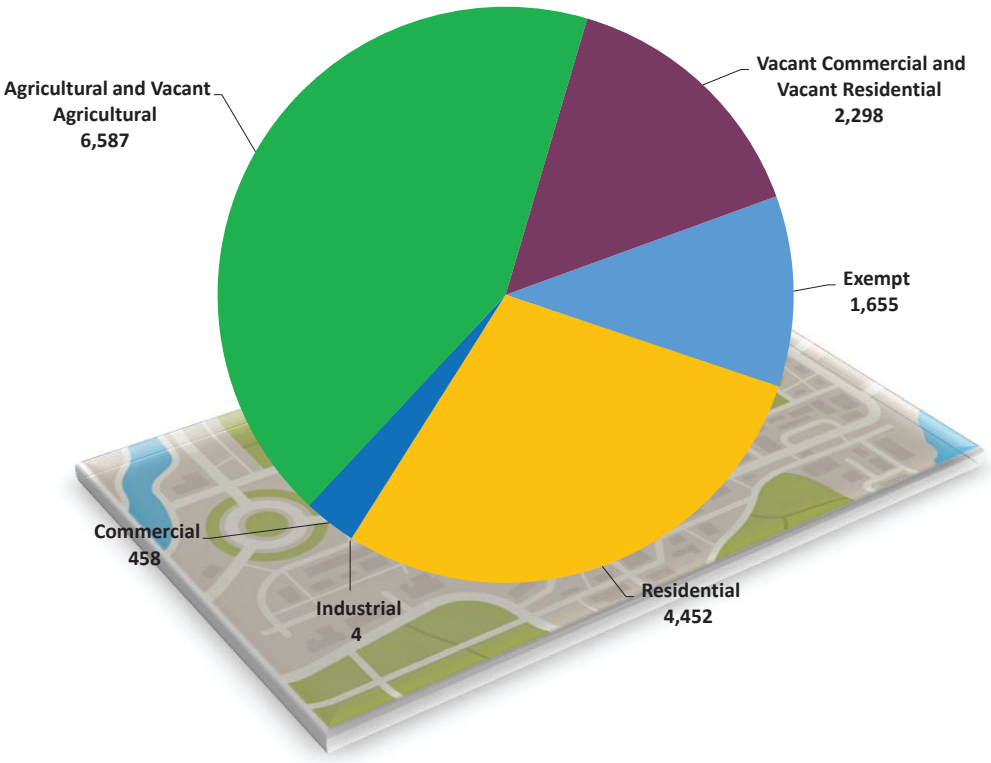
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Little River County

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**

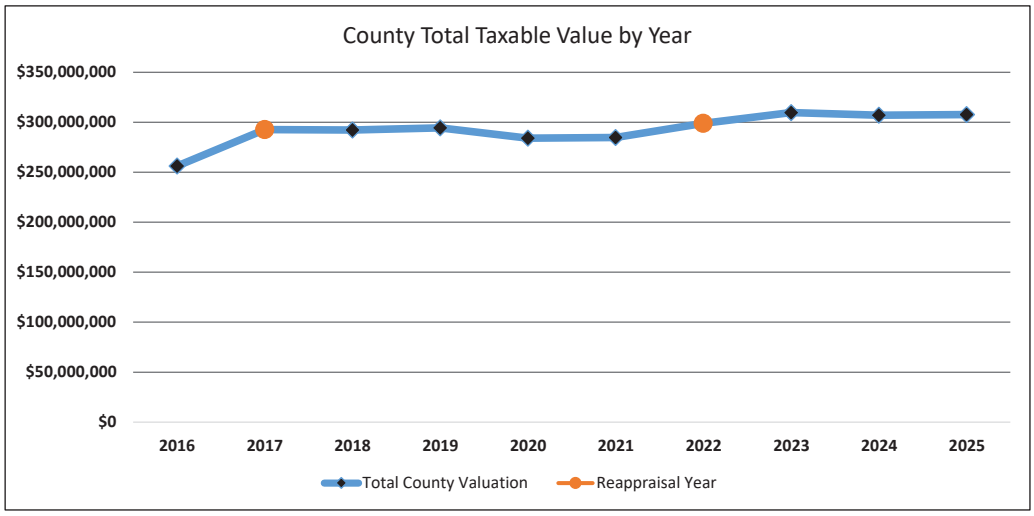
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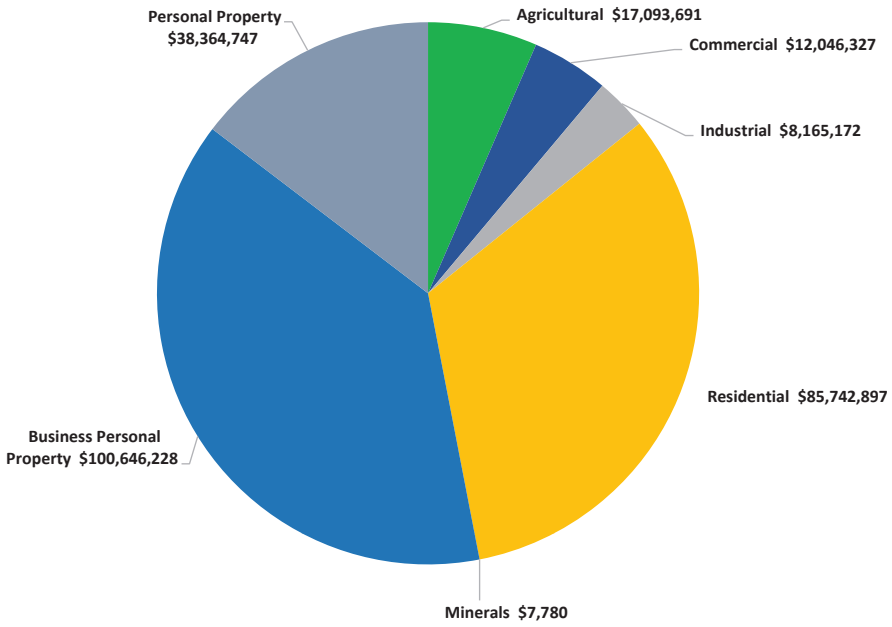


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.20	33	1.88	70	6.20	59	46.23	54

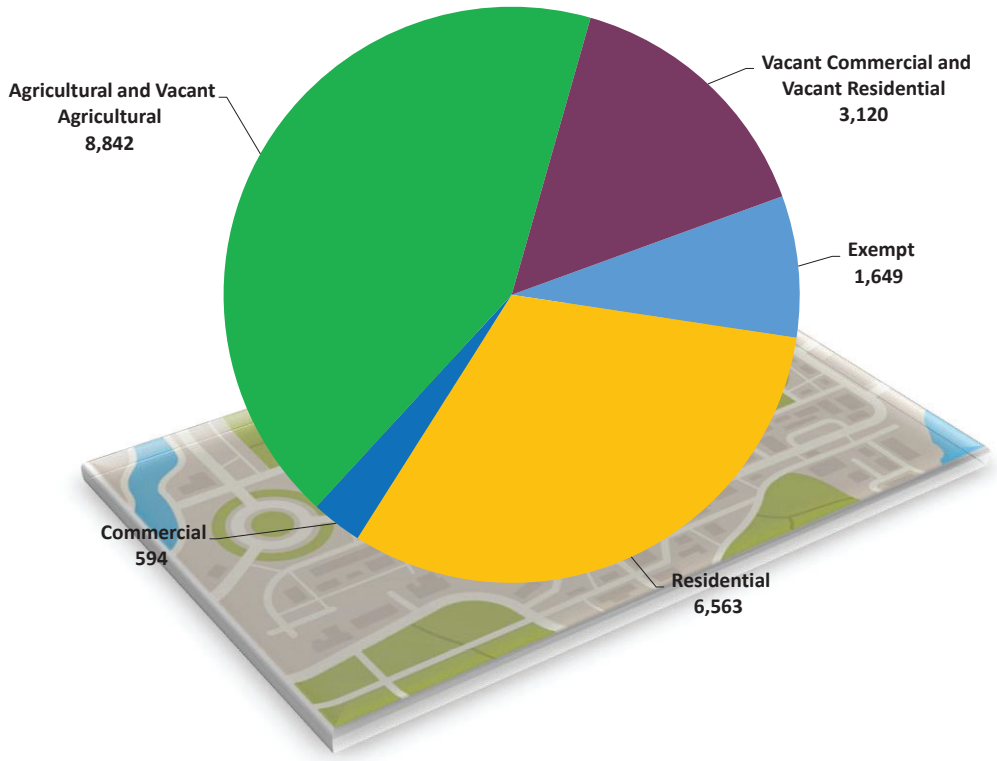
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Logan County

Assessor	**The Honorable Shannon Cotton**
Parcels (Reappraisal)*	**18,636**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ouachita**
Reappraisal Contractor	**Total Assessment Solutions Corp**

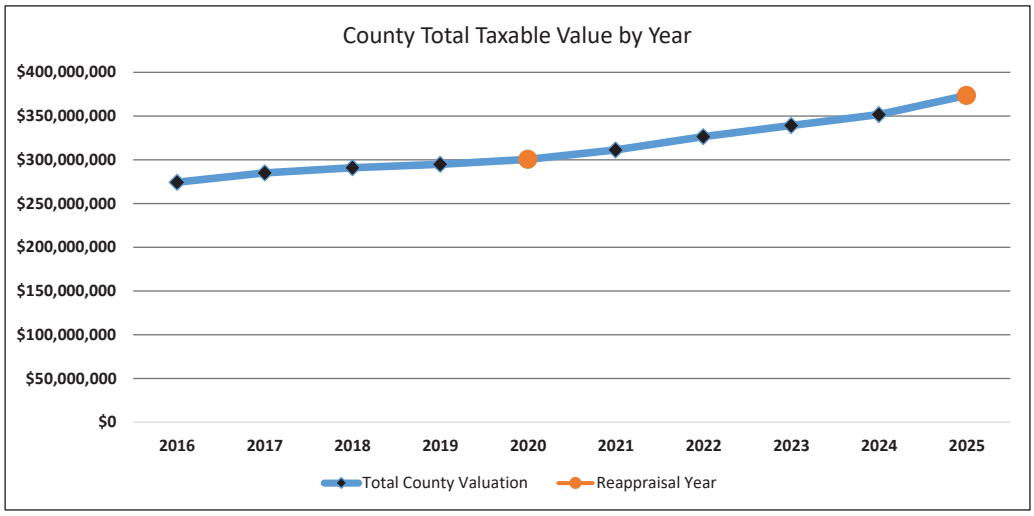
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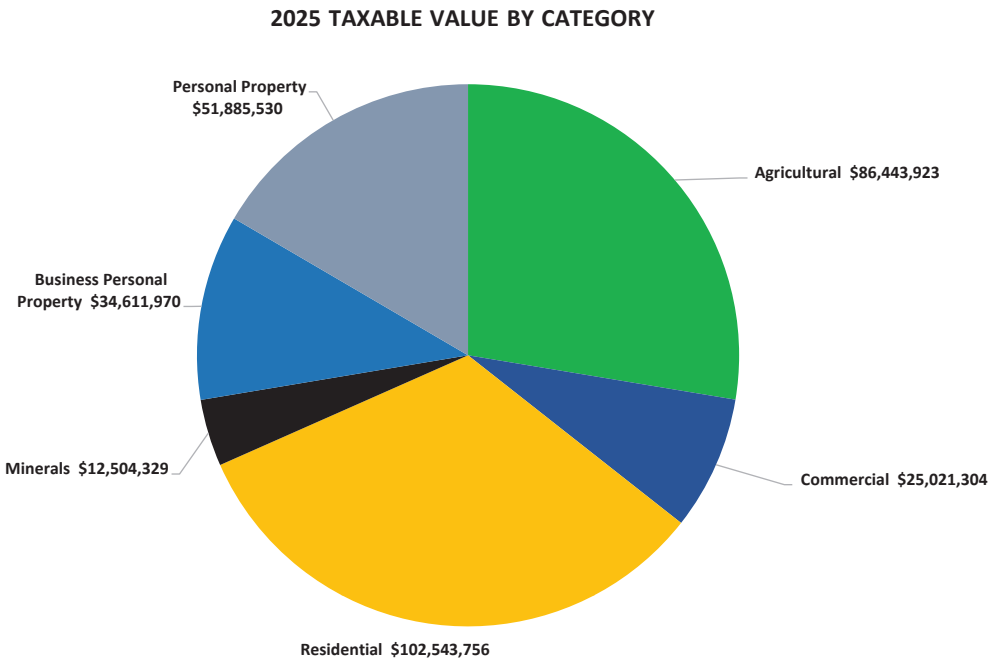
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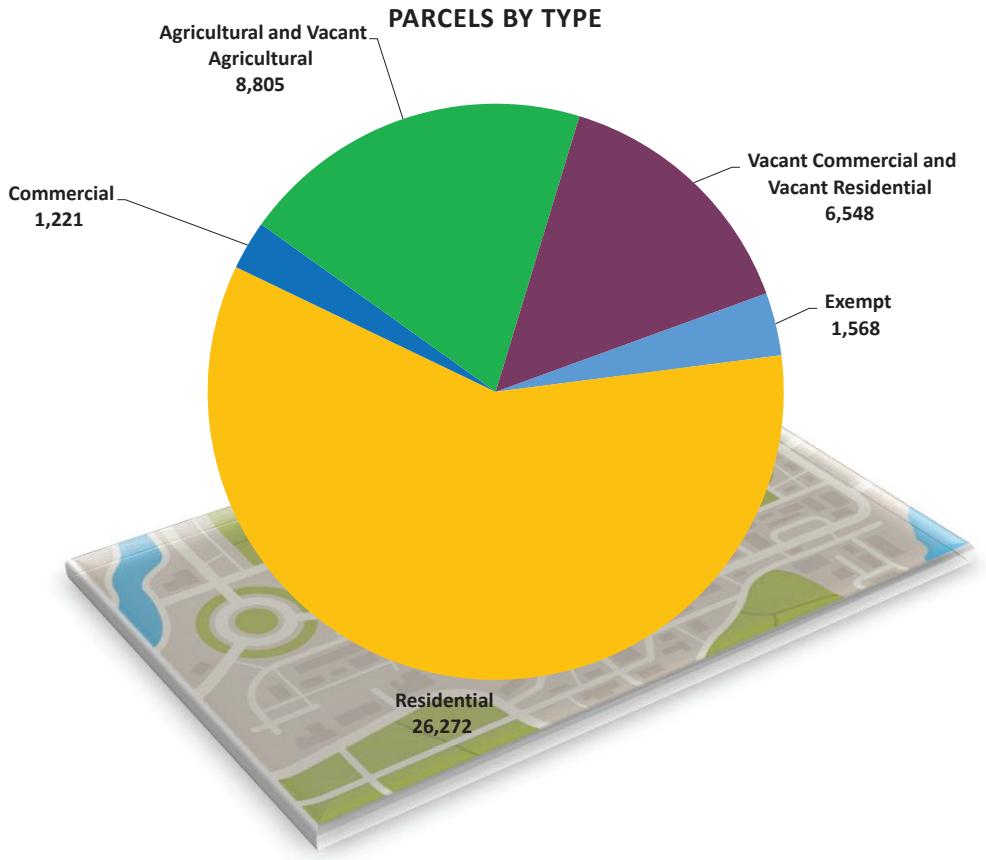
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.16	41	2.62	64	7.90	46	47.44	47

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Millage Book | Arkansas Assessment Coordination Division

Lonoke County

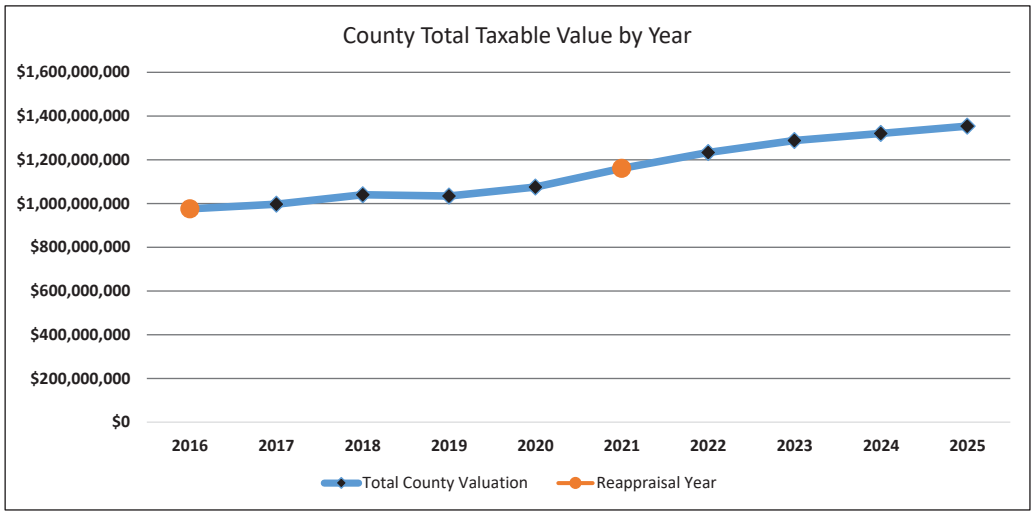
Assessor	**The Honorable Donna Pedersen**
Parcels (Reappraisal)*	**40,400**
Current Reappraisal Cycle Ends	**2026**
Current Reappraisal Cycle Duration (Years)	**5**
Agricultural Region	**Delta**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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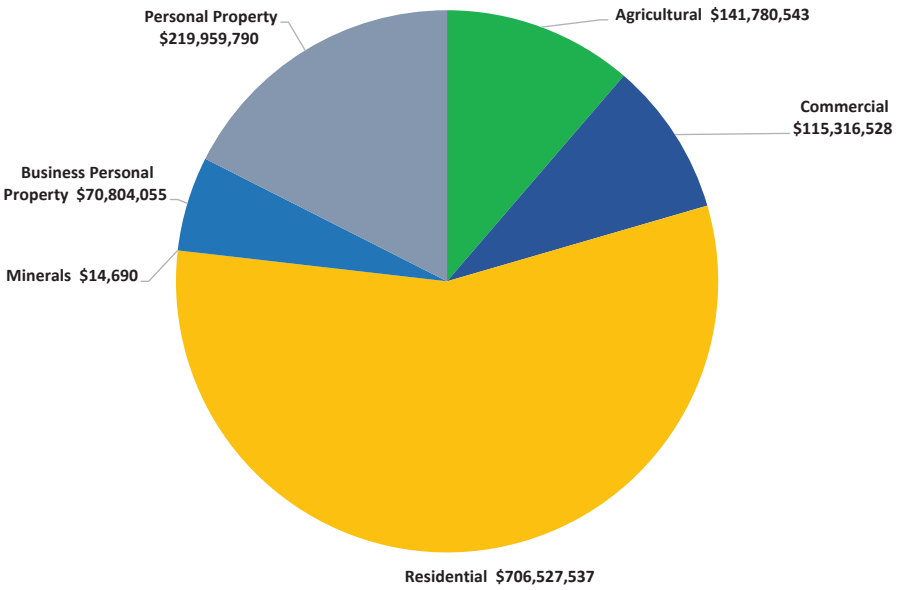


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	42.71	6	4.24	38	6.40	57	51.61	16

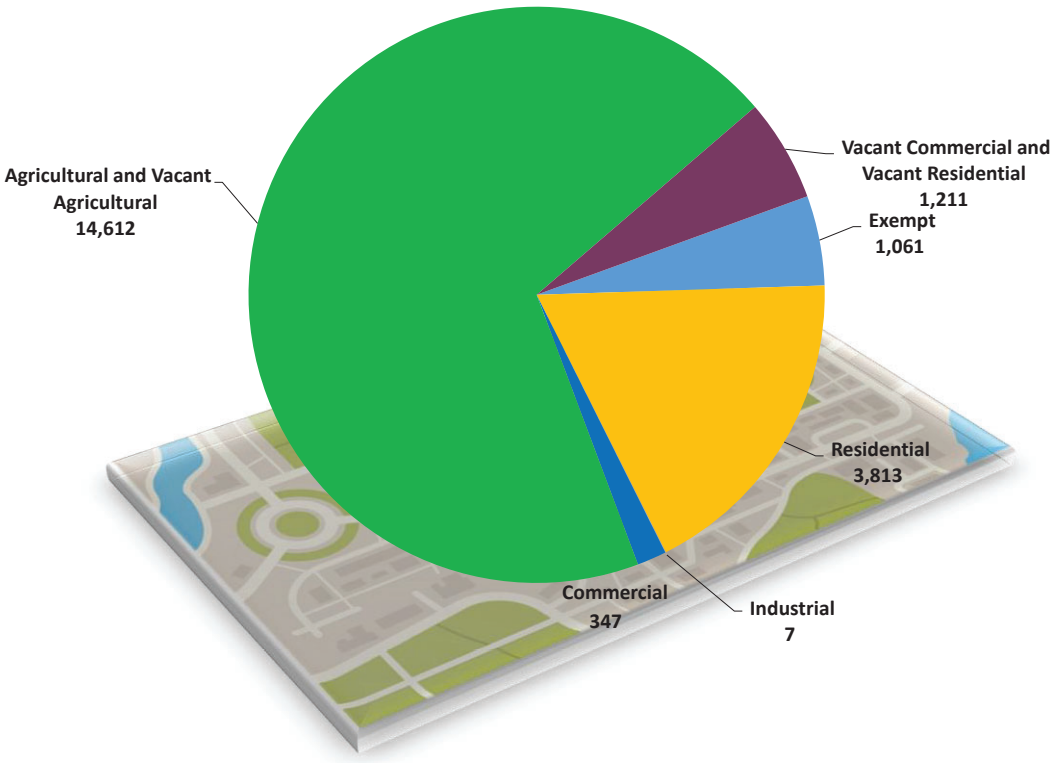
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Madison County

Assessor	**The Honorable Christal Odgen**
Parcels (Reappraisal)*	**19,073**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Arkansas CAMA Technology**

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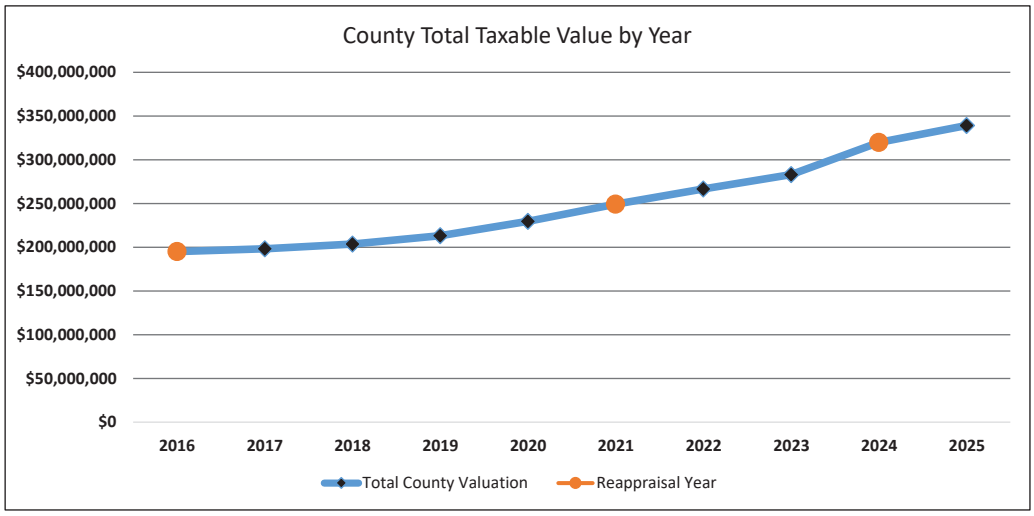
PARCELS BY TYPE

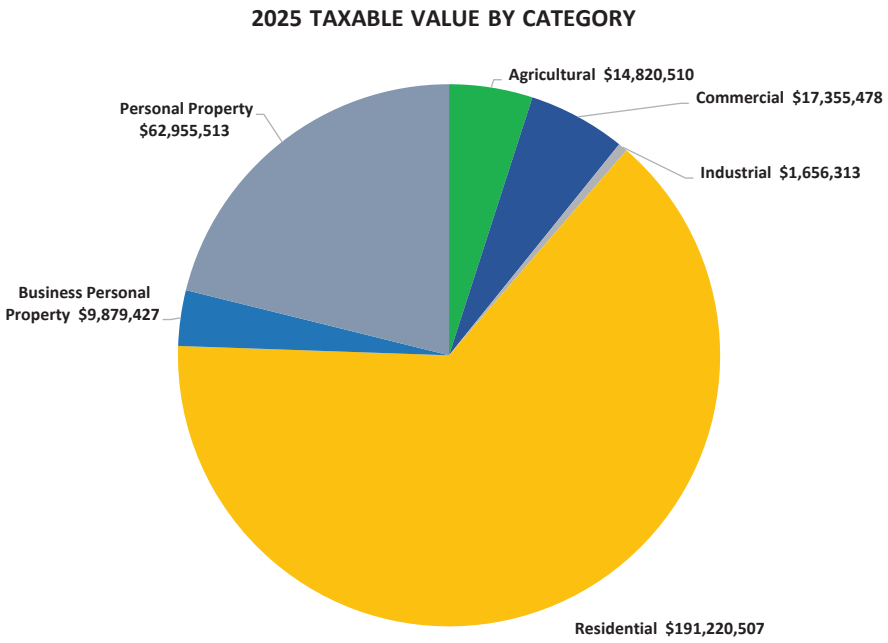


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.22	55	2.90	62	9.00	19	47.18	49

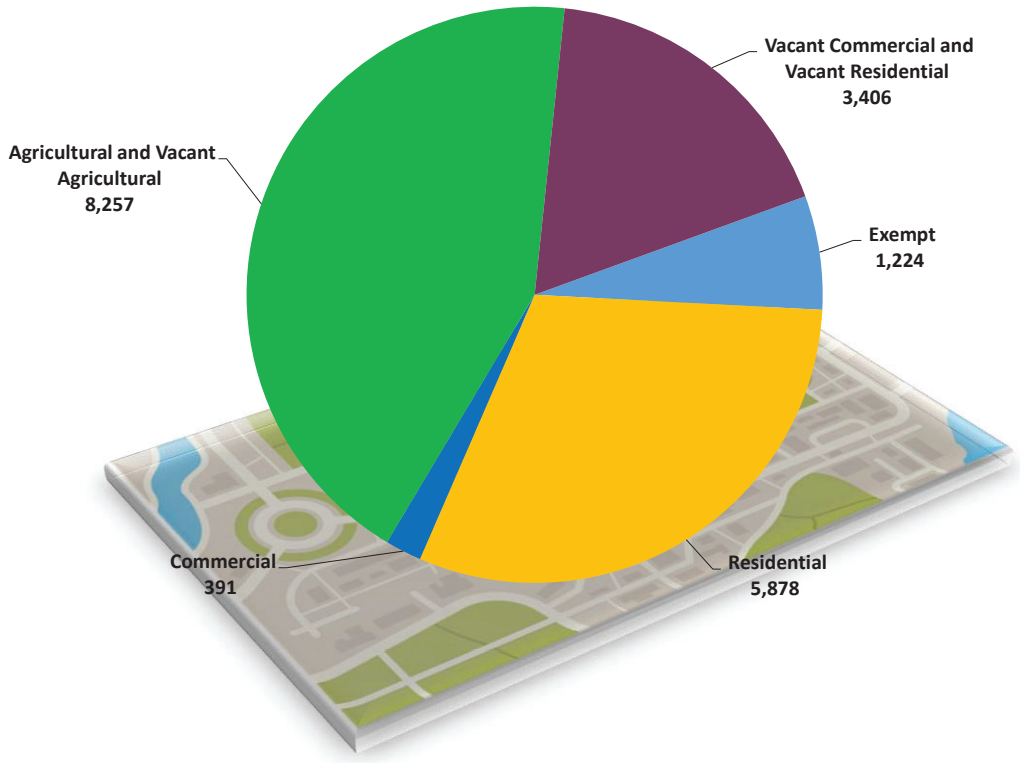
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Marion County

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

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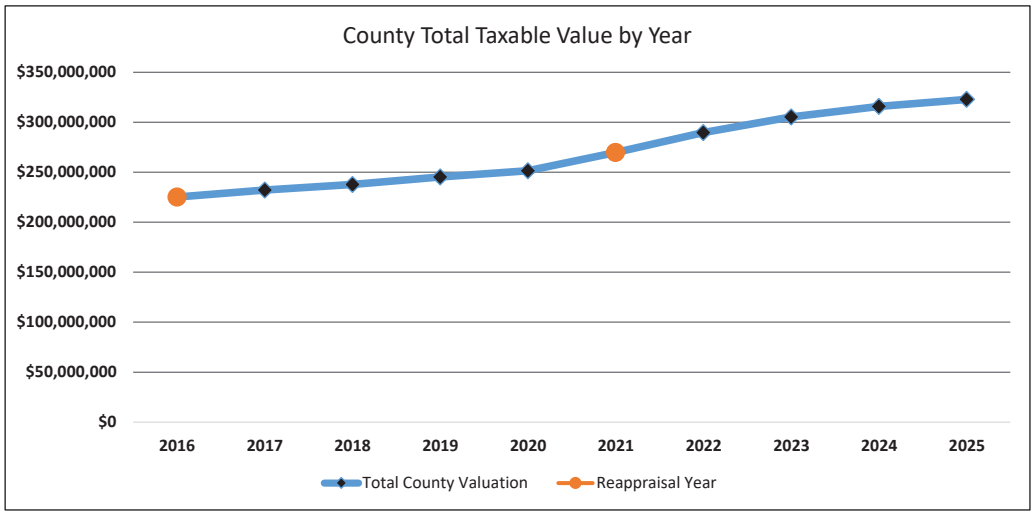
PARCELS BY TYPE



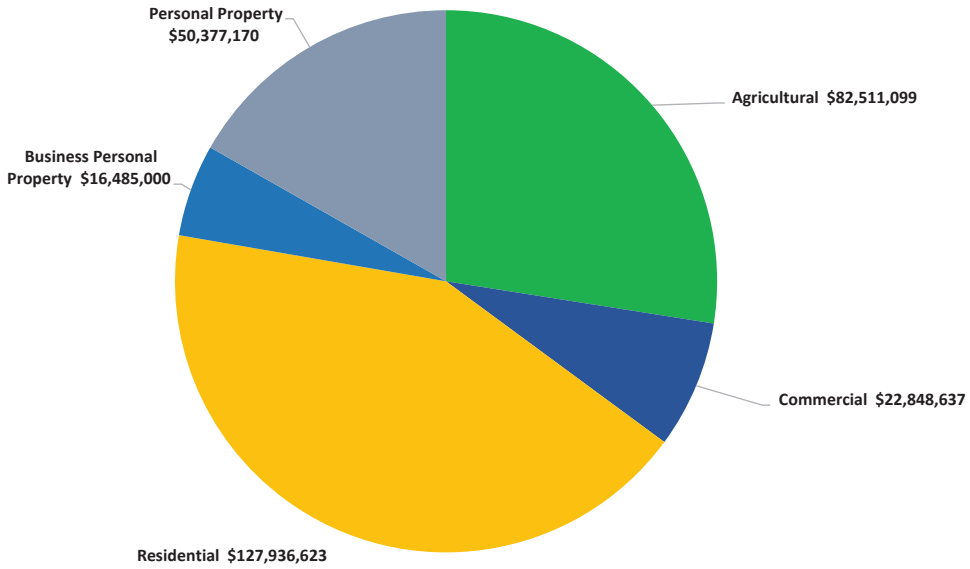
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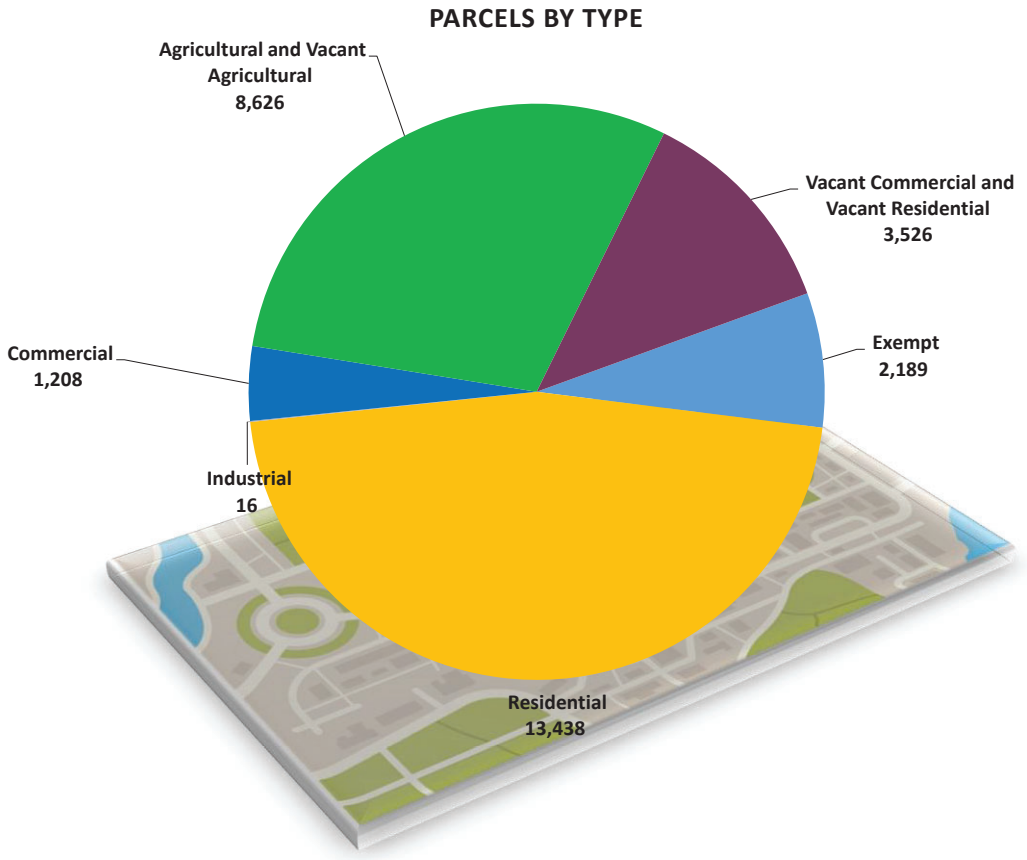
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.44	59	4.60	29	8.90	31	47.43	48

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Miller County

Assessor	**The Honorable Joyce Dennington**
Parcels (Reappraisal)*	**26,504**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

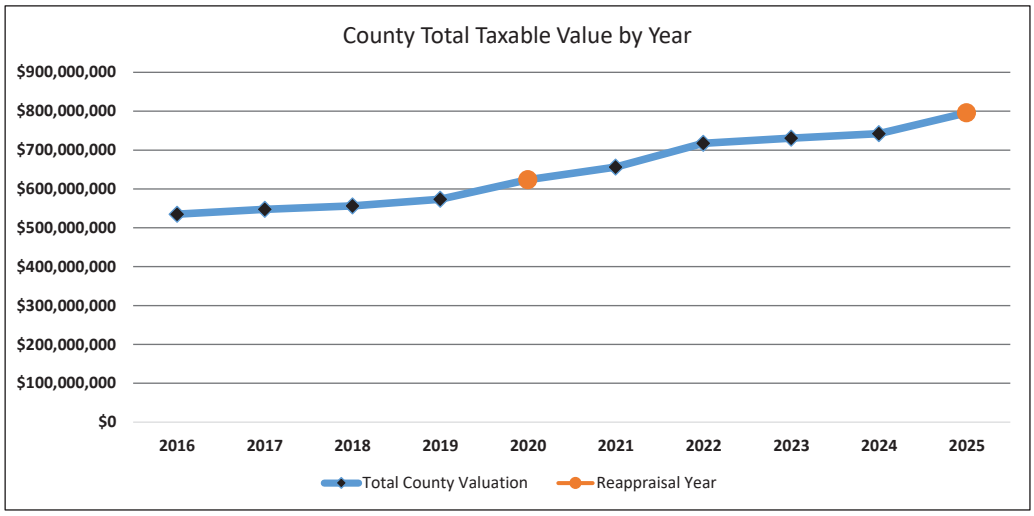
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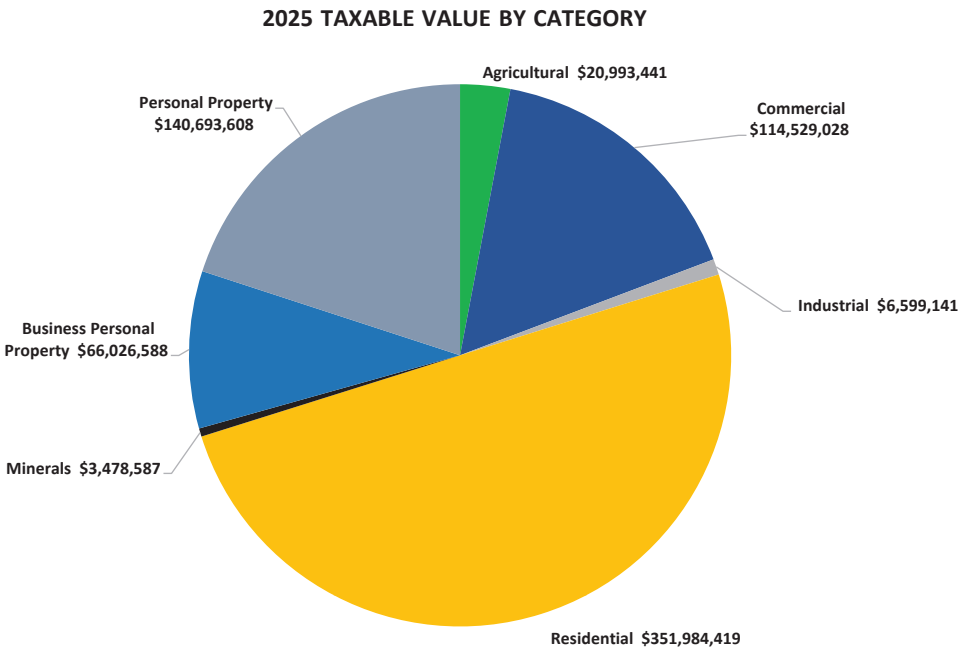


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	41.93	8	7.10	3	8.80	32	54.28	6

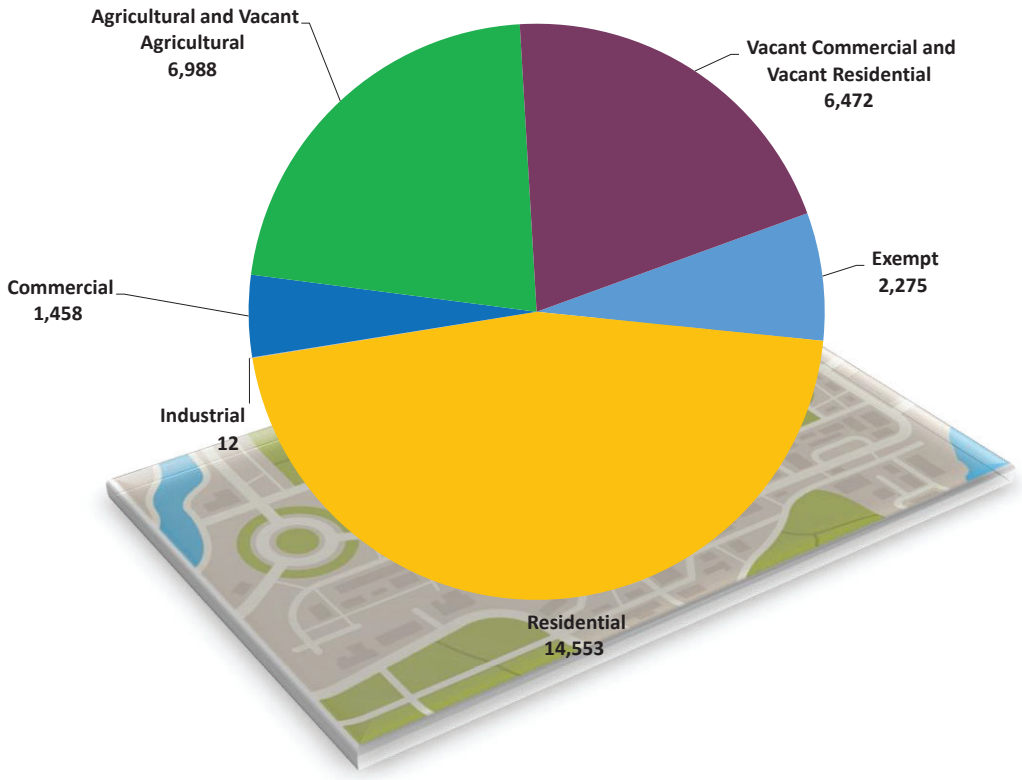
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Mississippi County

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

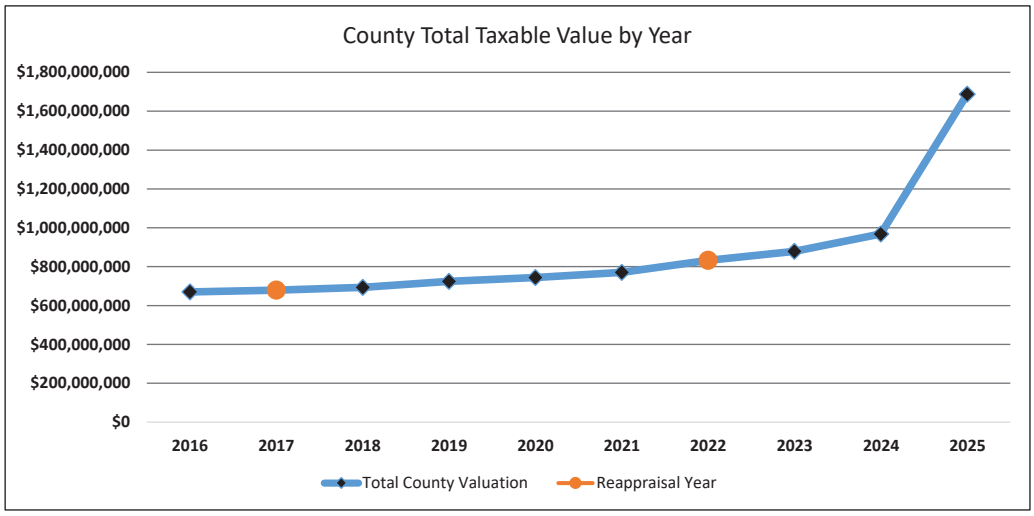
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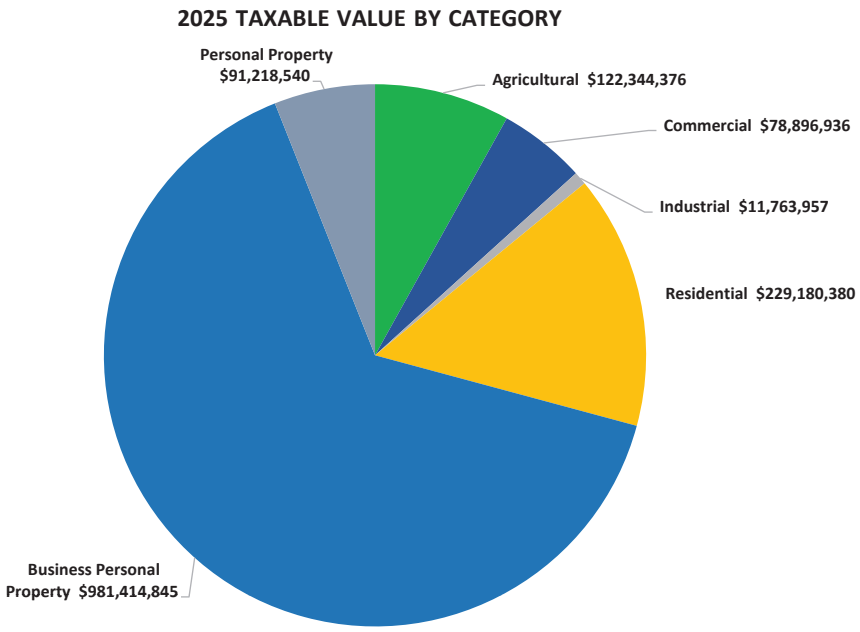
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Millage Breakdown	40.56	14	4.54	30	9.70	12	53.45	9

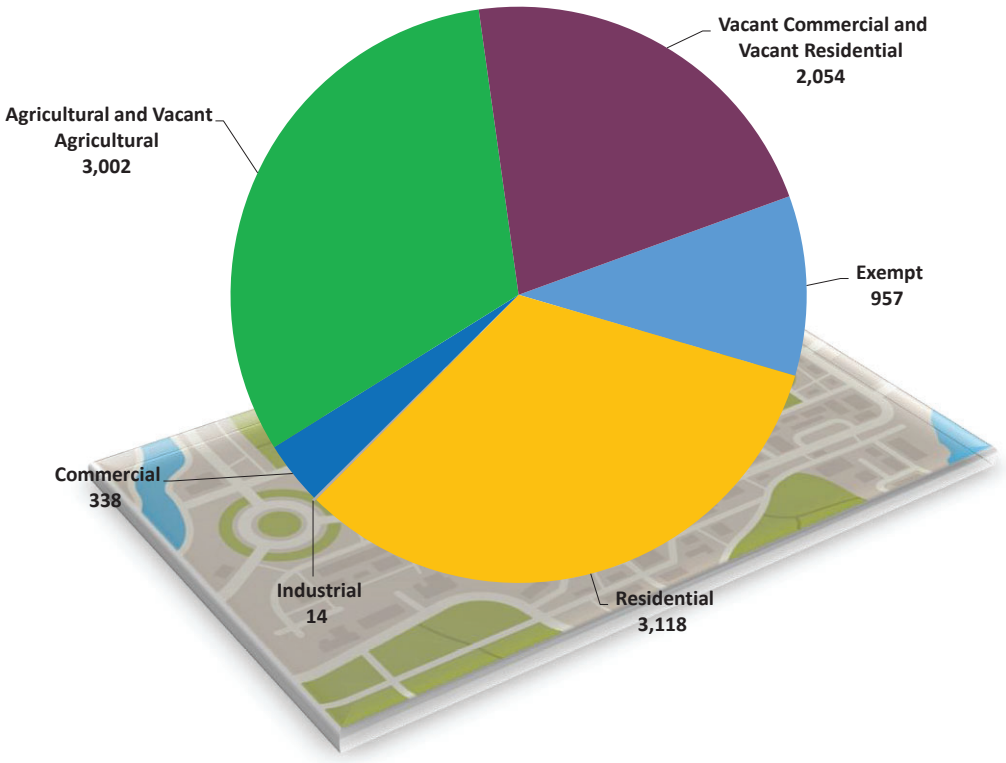
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Monroe County

Assessor	**The Honorable Stacey Wilkerson**
Parcels (Reappraisal)*	**8,564**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Delta Mass Appraisal**

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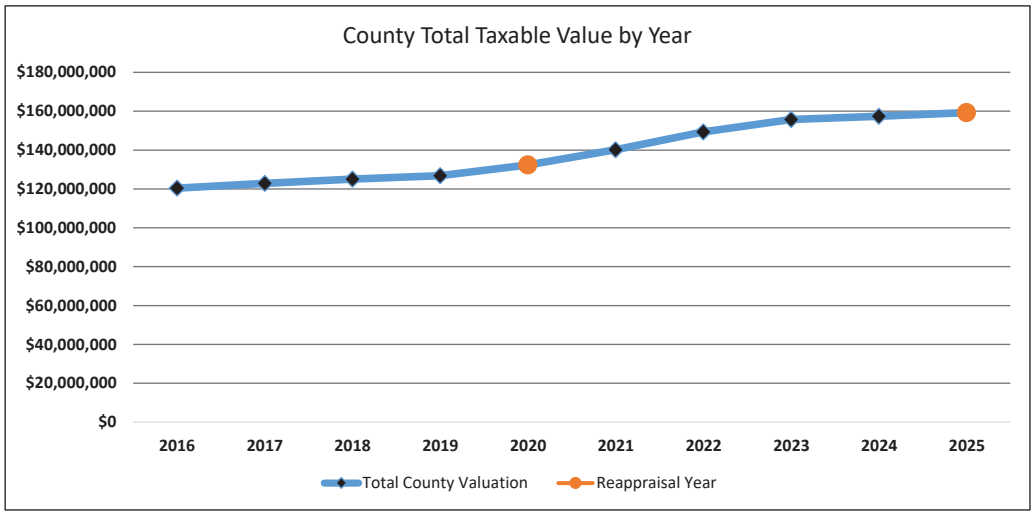
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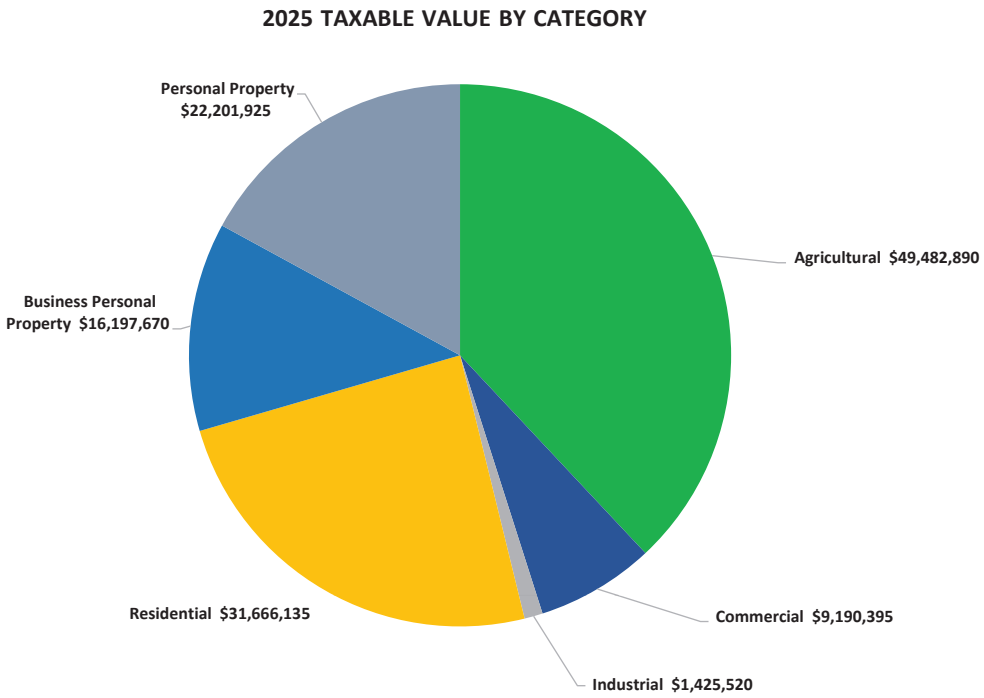


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Monroe County cont.





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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	39.33	31	4.19	39	8.40	37	49.82	35

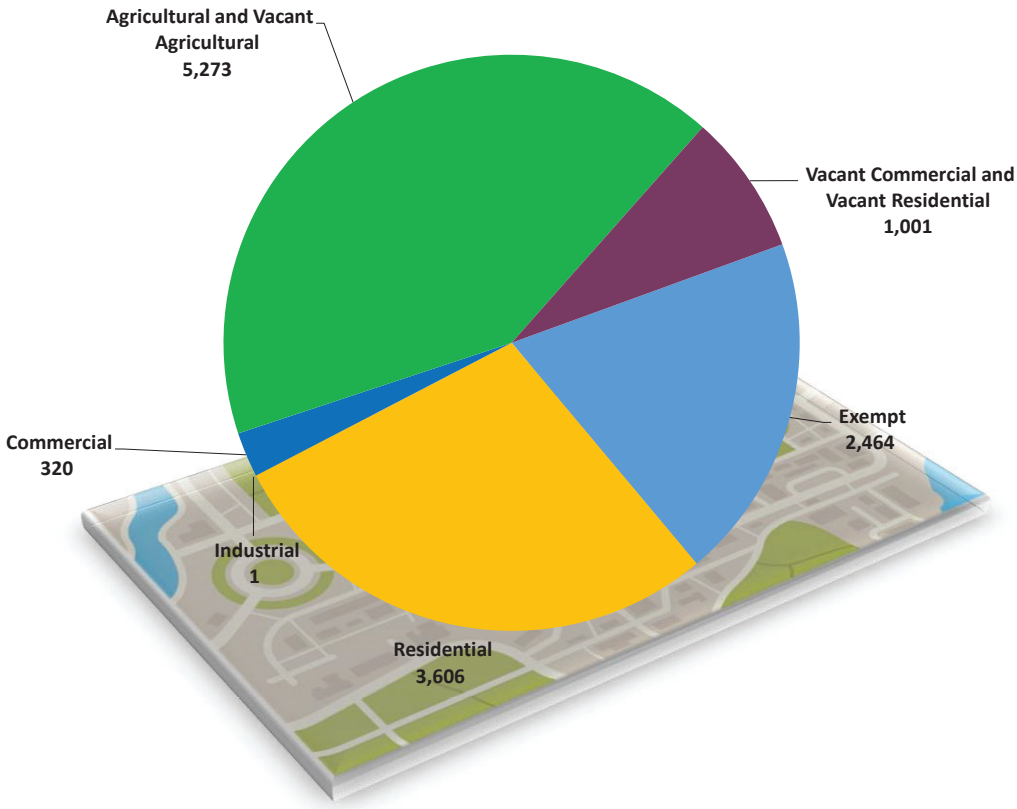
More detailed information on millages is available at
https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

Montgomery County

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

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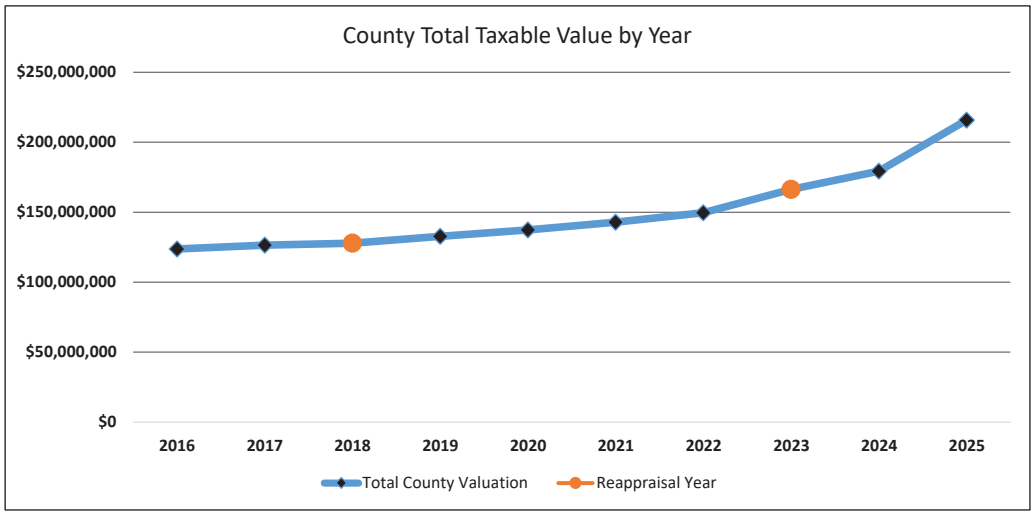
PARCELS BY TYPE

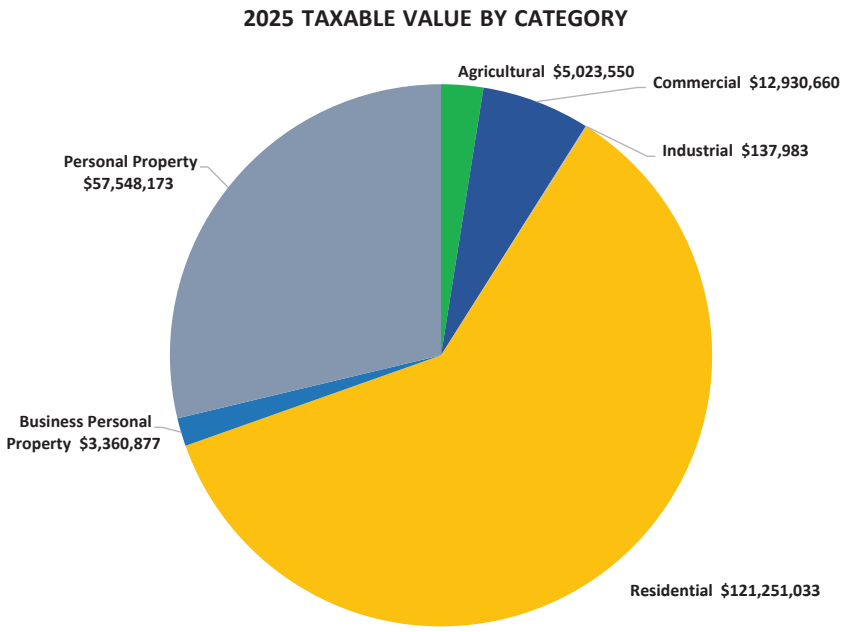


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	33.05	74	3.56	57	8.30	41	43.58	66

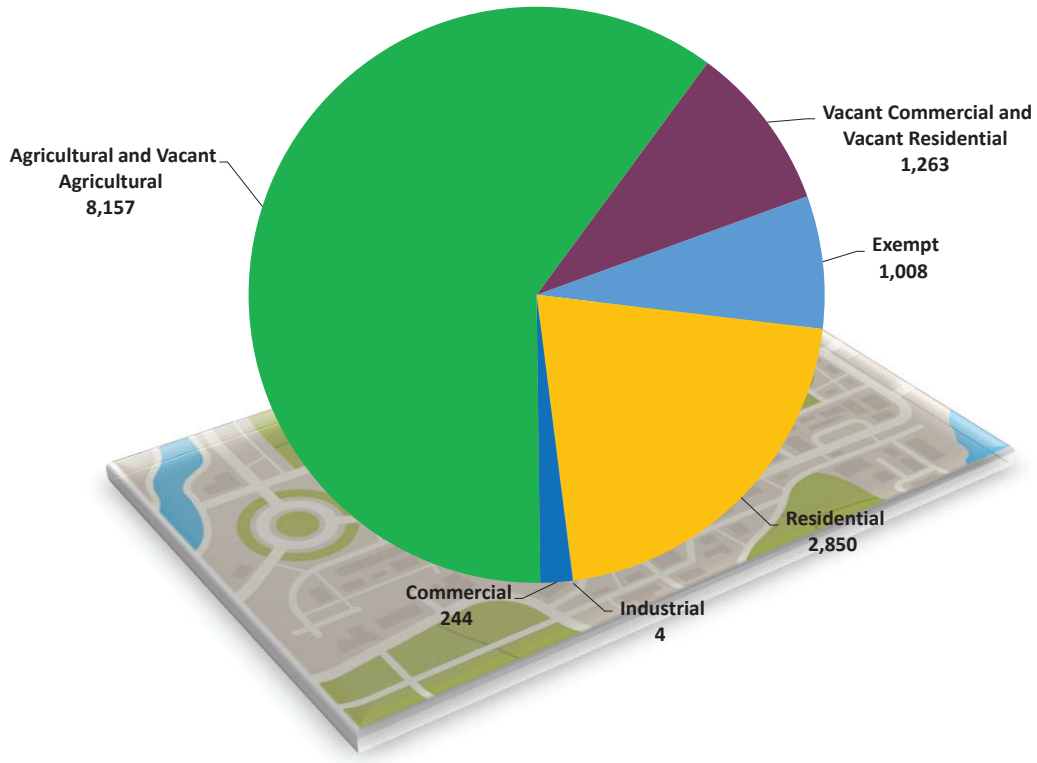
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Nevada County

Assessor	**The Honorable Pam Box**
Parcels (Reappraisal)*	**12,075**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Arkansas CAMA Technology**

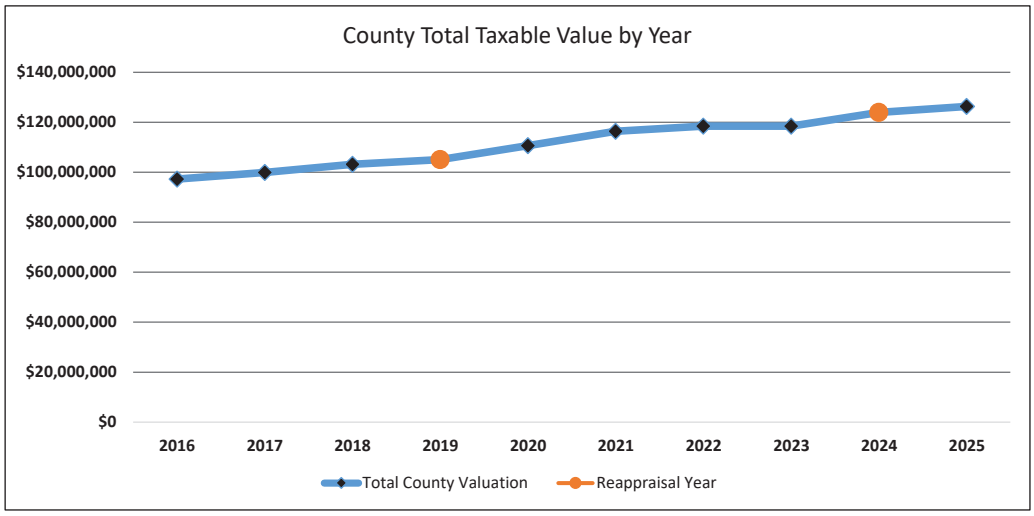
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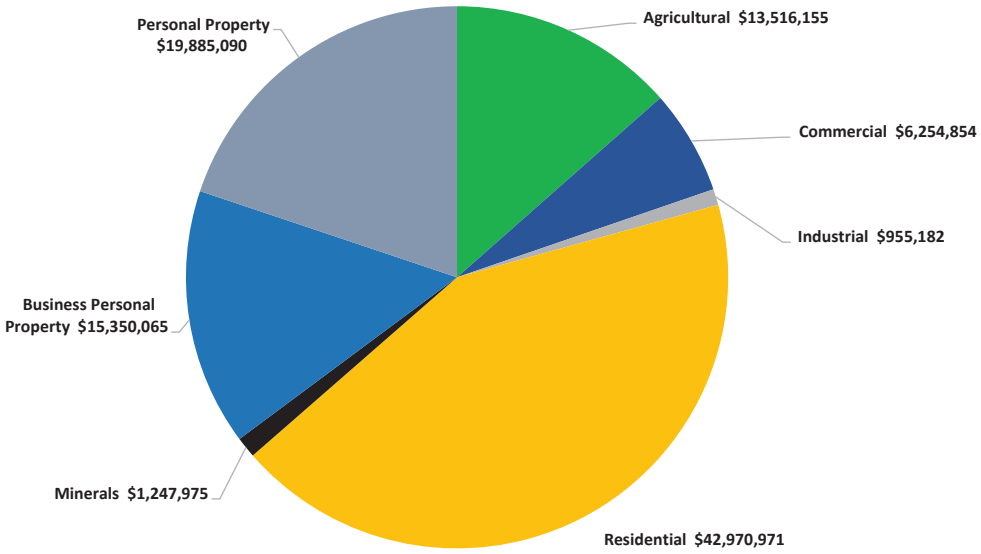


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2025 TAXABLE VALUE BY CATEGORY



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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	17	5.00	18	11.00	1	54.40	5

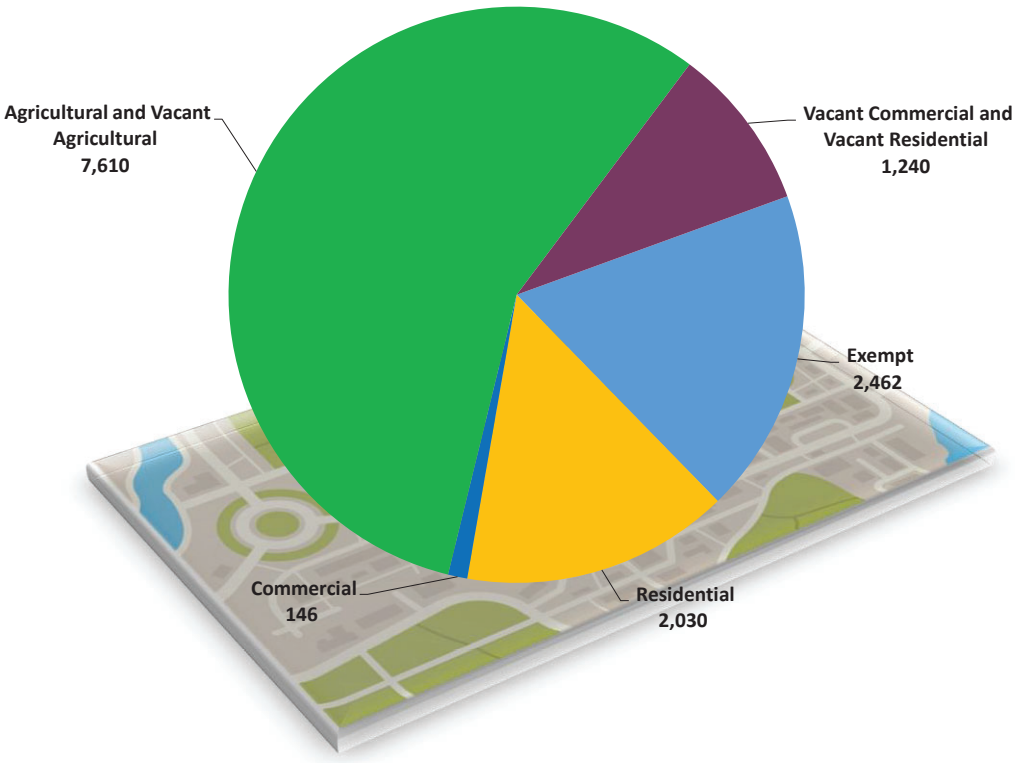
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Millage Book | Arkansas Assessment Coordination Division

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**

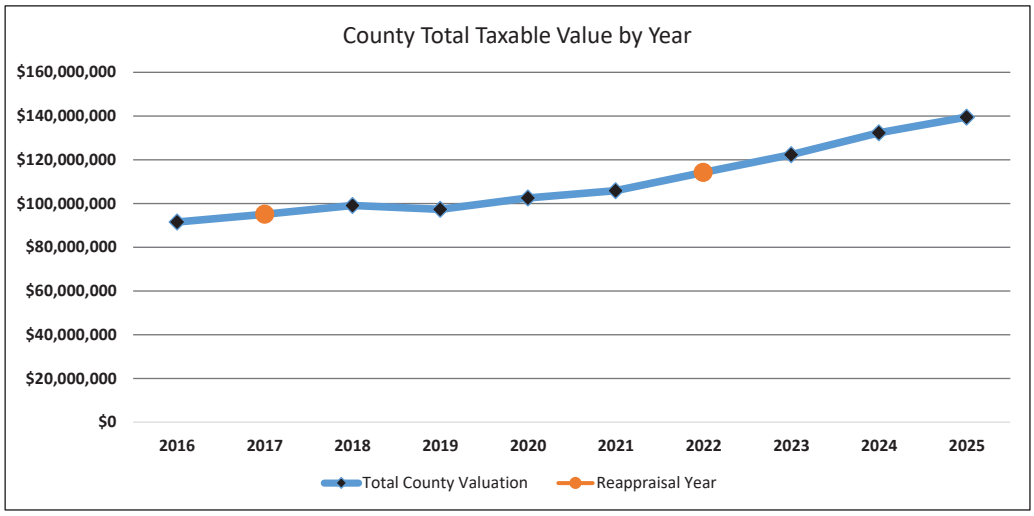
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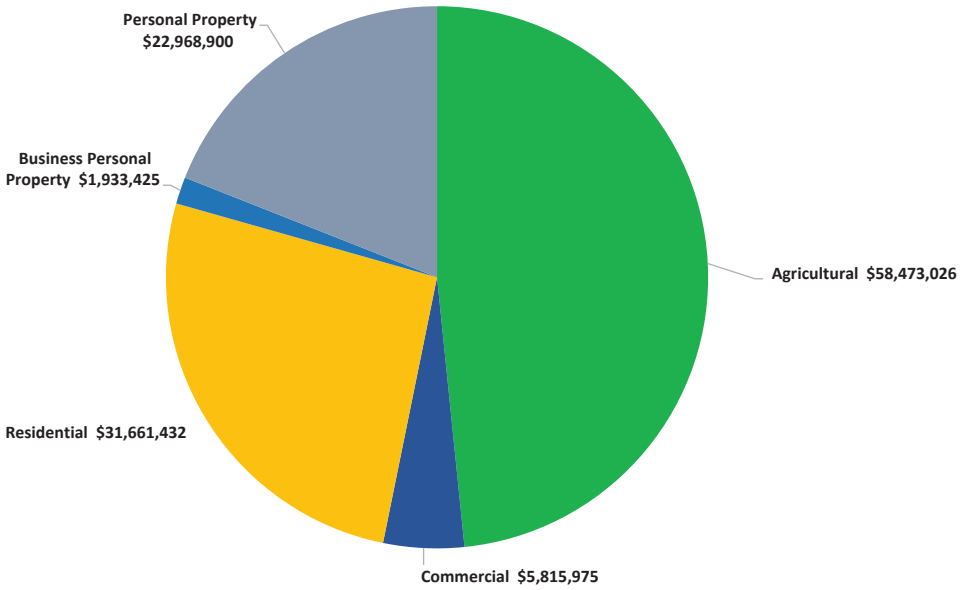


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.22	63	3.75	55	9.00	19	46.33	53

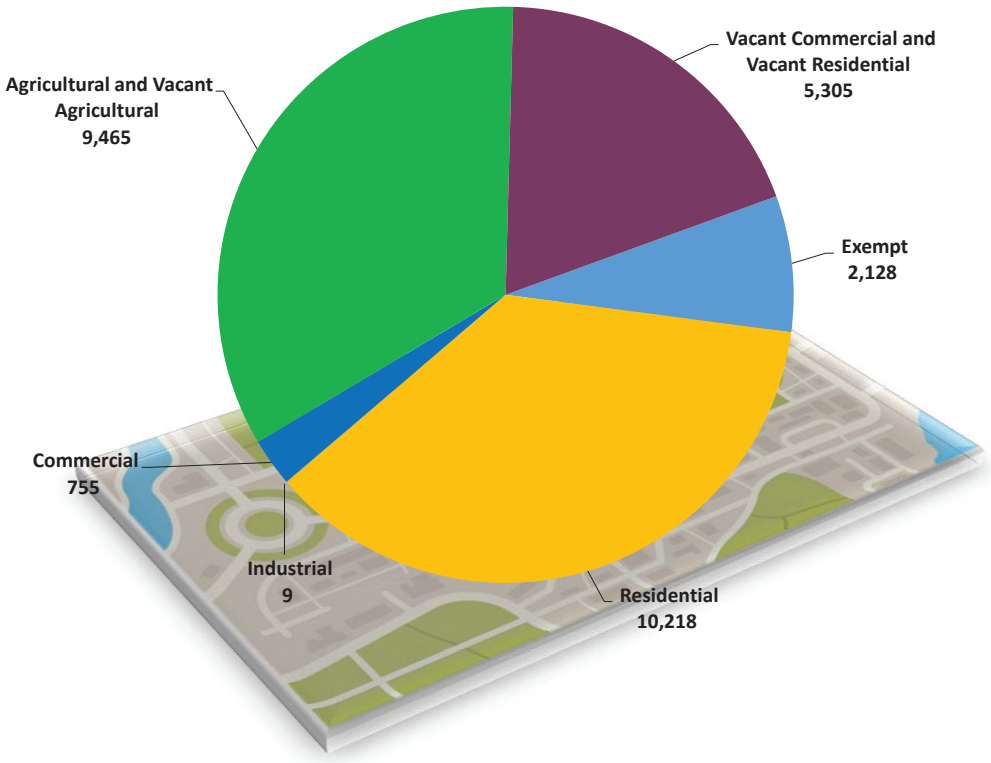
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Millage Book | Arkansas Assessment Coordination Division

Ouachita County

Assessor	**The Honorable Tonya McKenzie**
Parcels (Reappraisal)*	**25,330**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

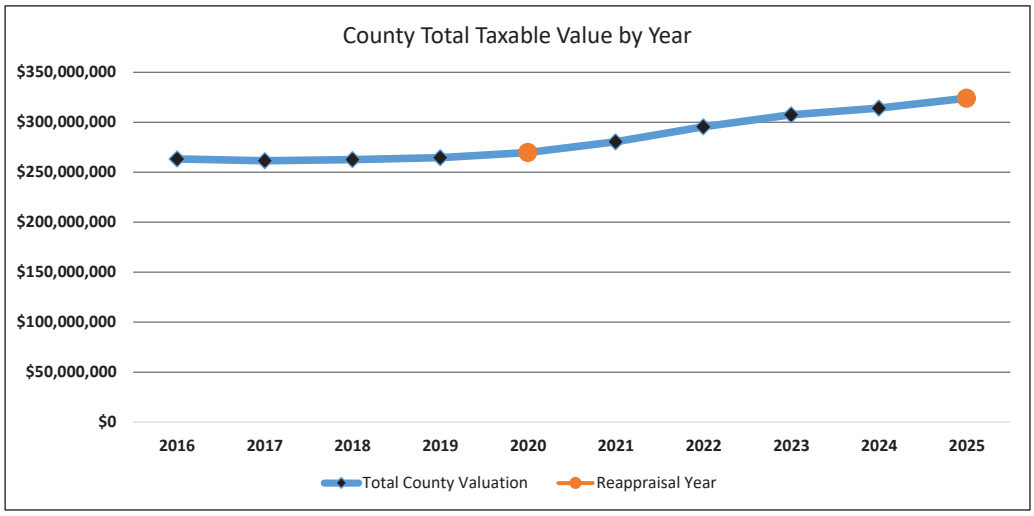
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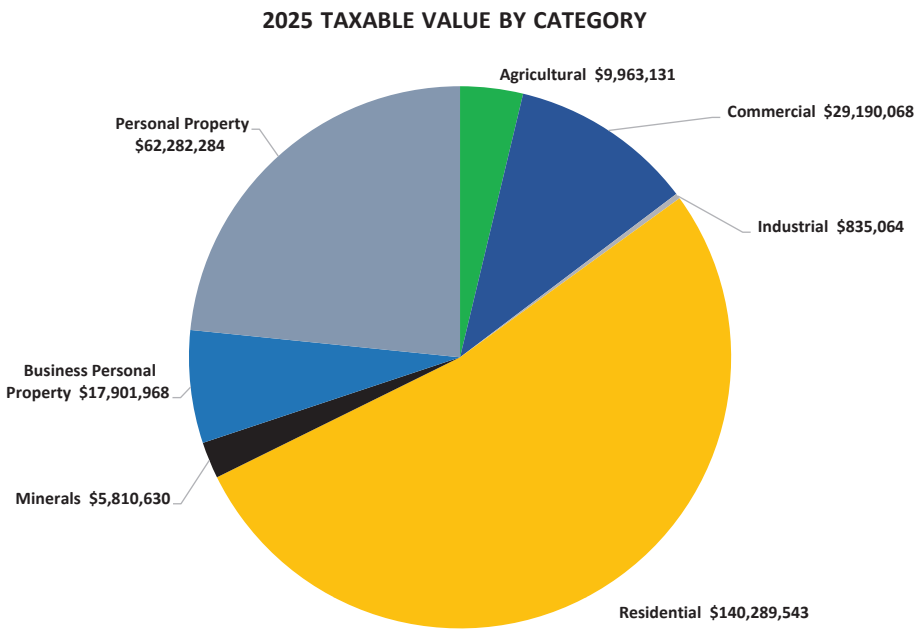
PARCELS BY TYPE



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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.56	40	5.83	7	8.36	40	50.11	32

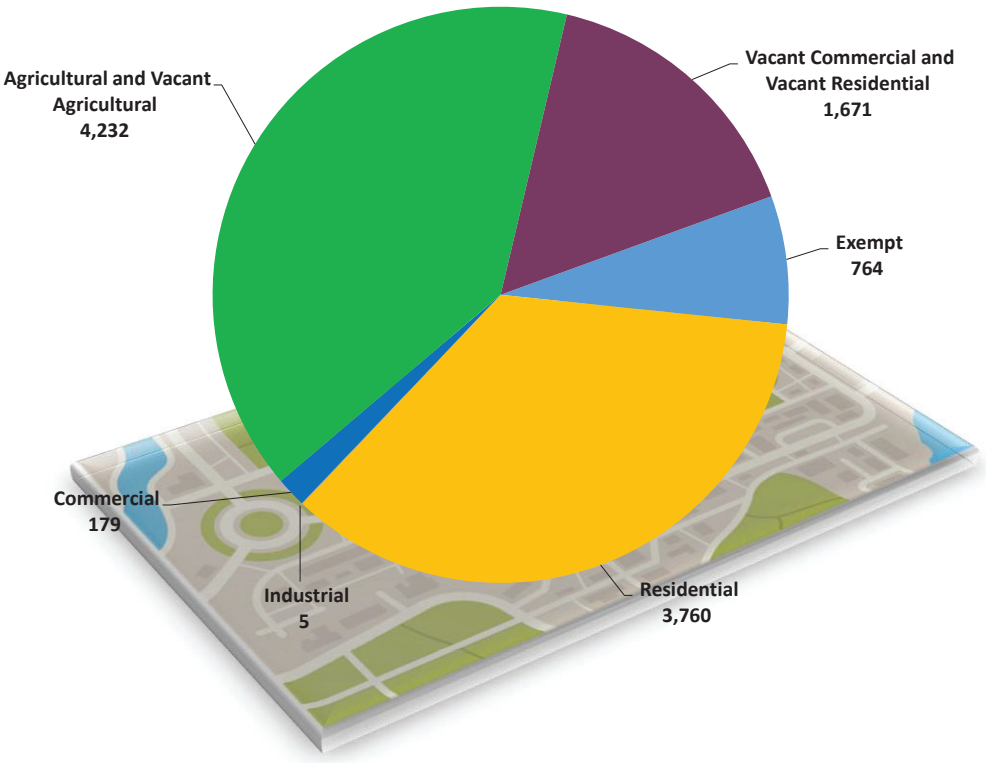
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Millage Book | Arkansas Assessment Coordination Division

Perry County

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

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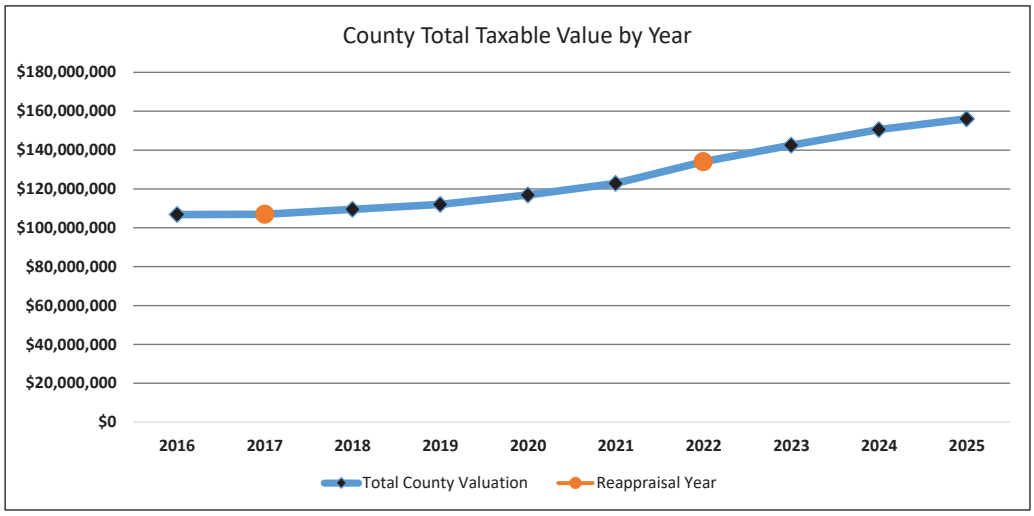
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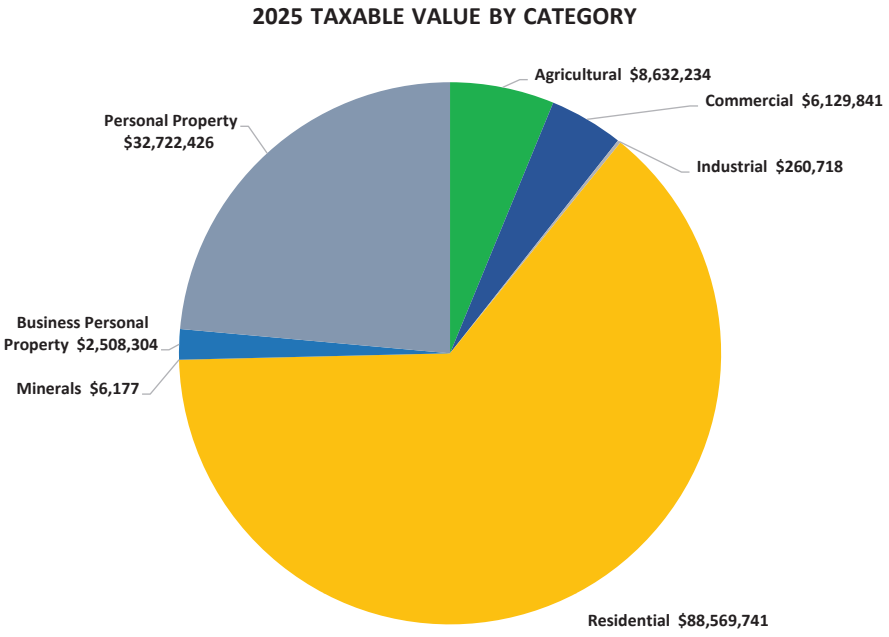


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Perry County cont.





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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	43	3.77	53	8.60	33	49.38	39

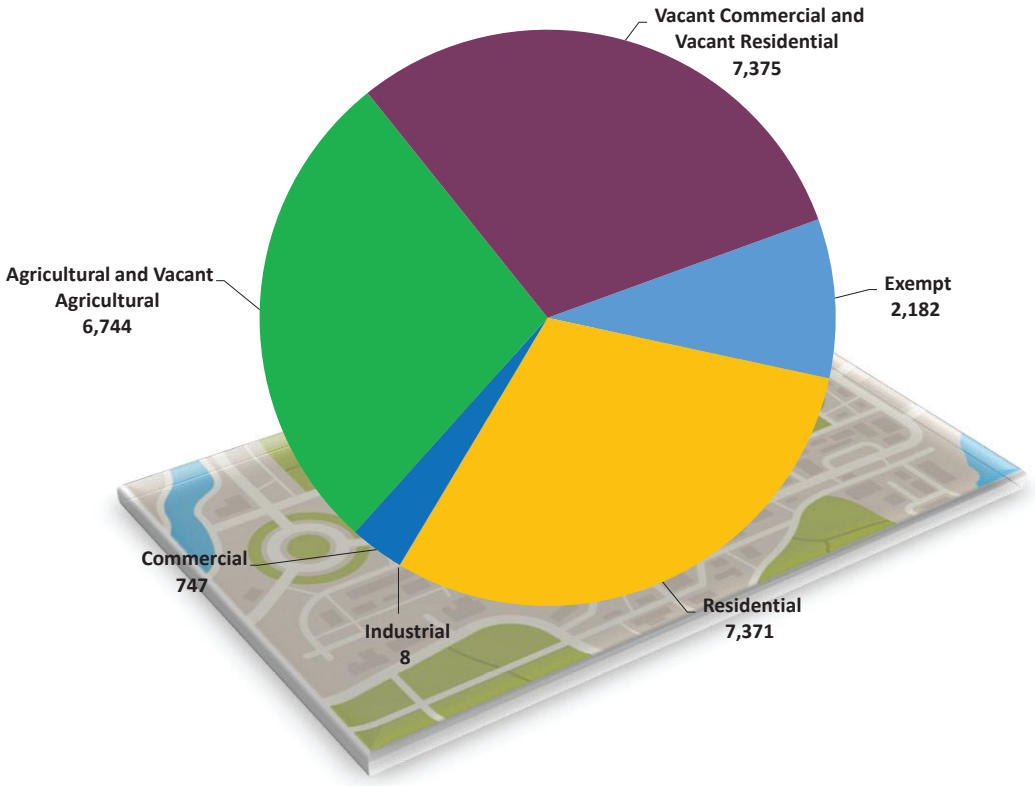
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Phillips County

Assessor	**The Honorable Jerome Turner**
Parcels (Reappraisal)*	**20,830**
Current Reappraisal Cycle Ends	**2028**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Delta Mass Appraisal**

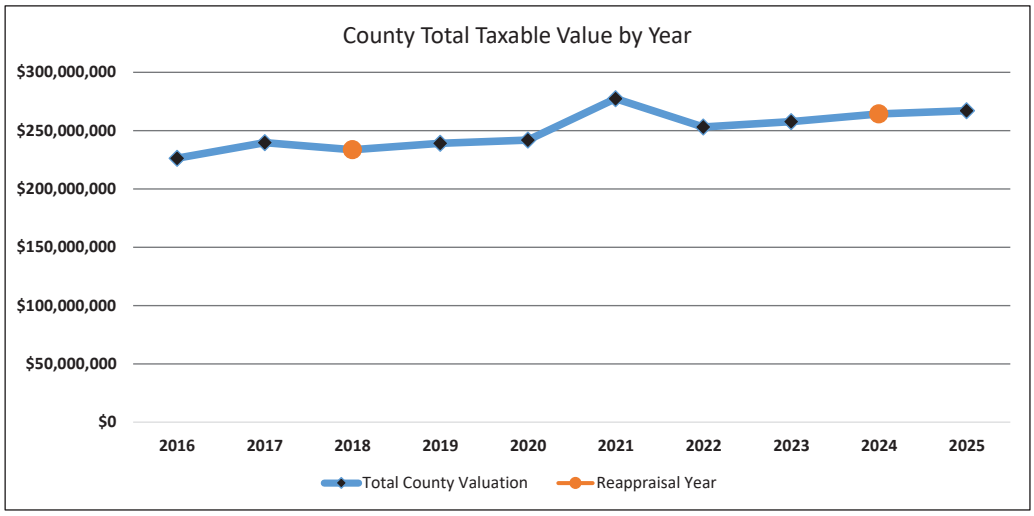
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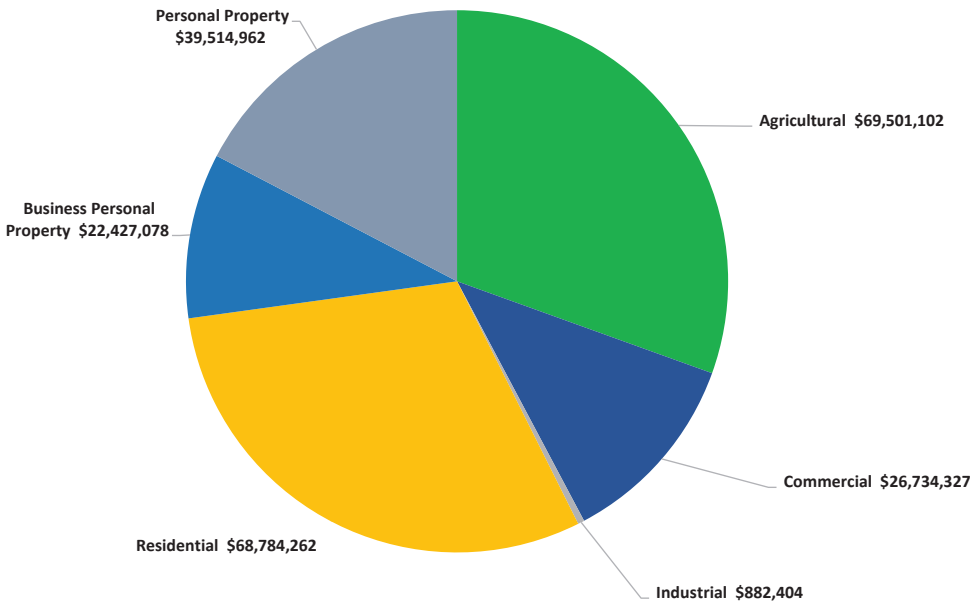


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2025 TAXABLE VALUE BY CATEGORY



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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	30	5.33	10	10.70	4	53.71	8

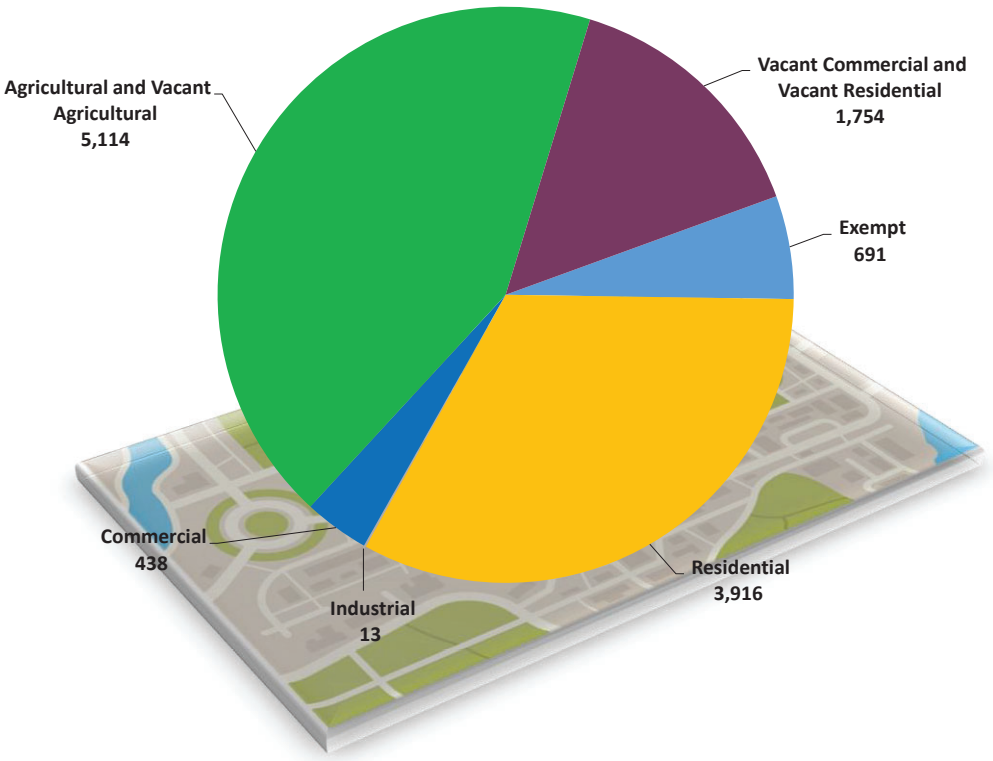
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Pike County

Assessor	**The Honorable Staci Stewart**
Parcels (Reappraisal)*	**10,987**
Current Reappraisal Cycle Ends	**2027**
Current Reappraisal Cycle Duration (Years)	**5**
Agricultural Region	**Southwest**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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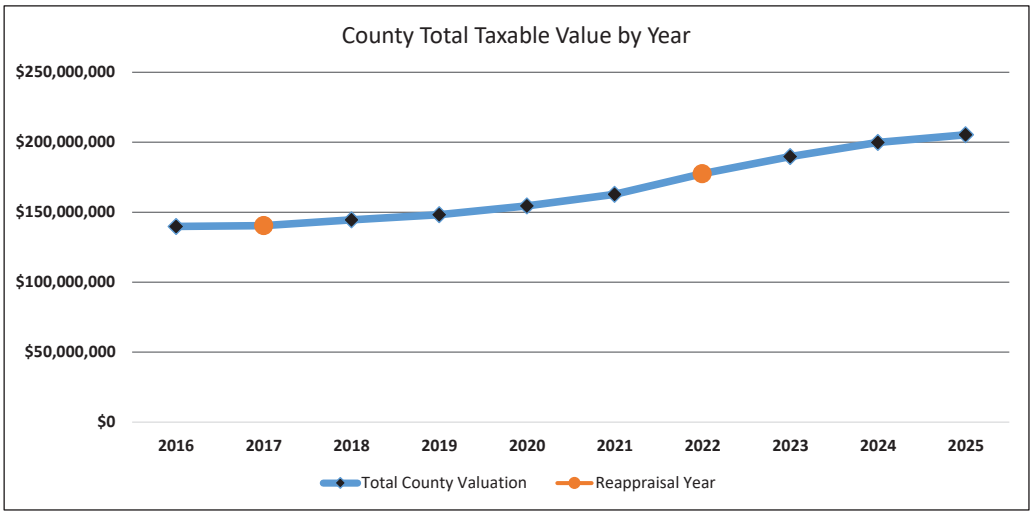


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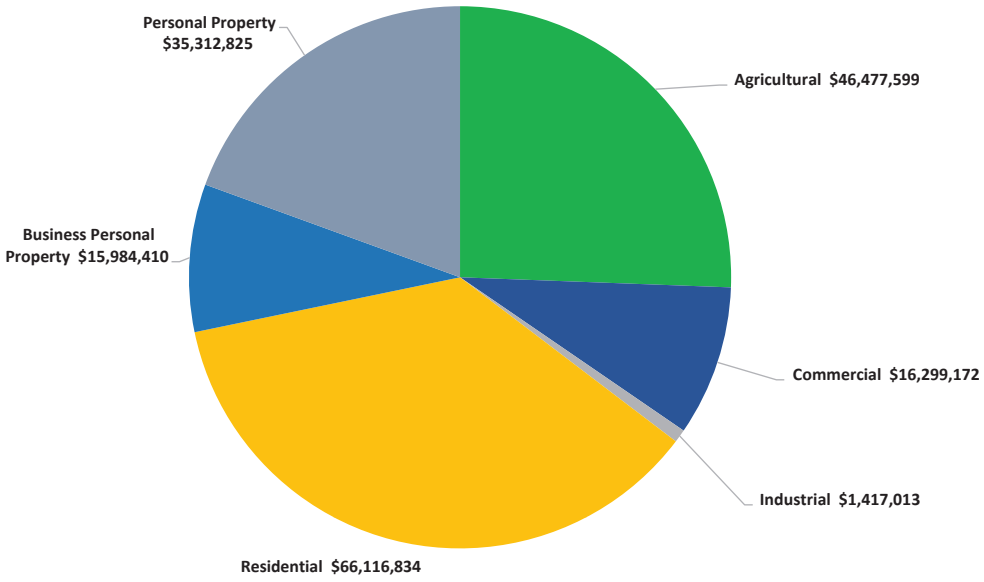
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Pike

County cont.



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Millage Breakdown	40.21	18	4.65	27	3.30	74	46.05	56

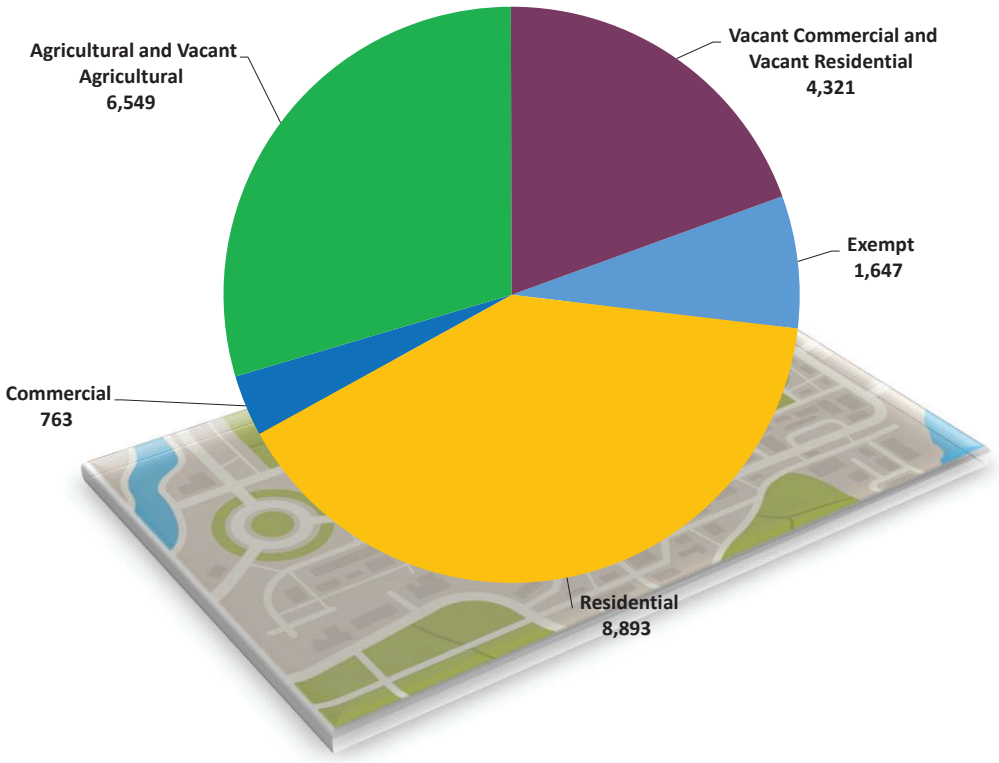
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Poinsett County

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

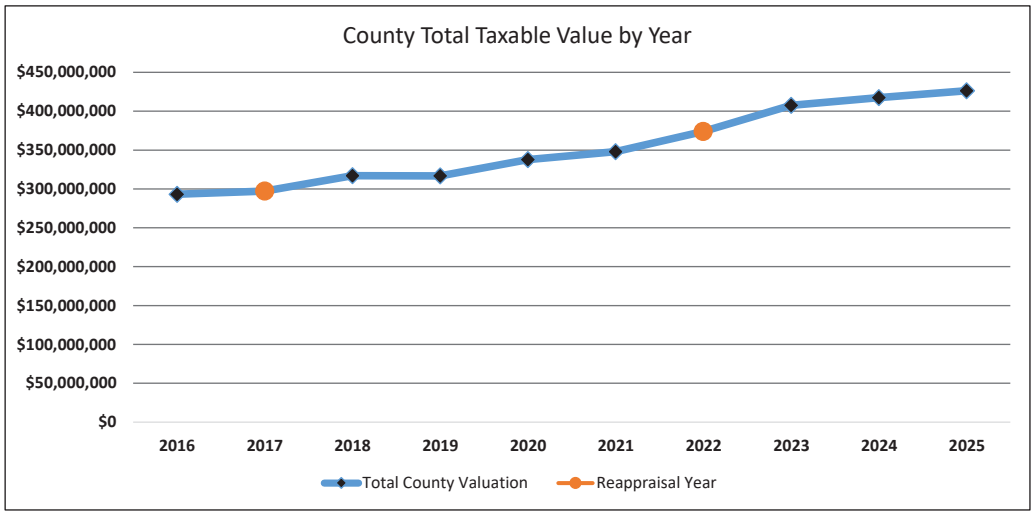
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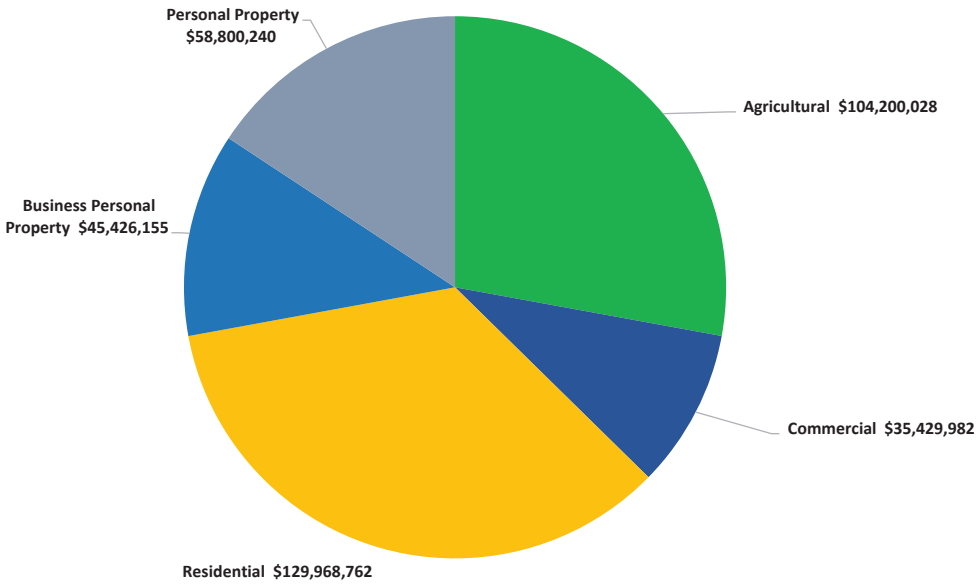


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Millage Breakdown	40.66	13	4.14	41	5.81	64	48.84	42

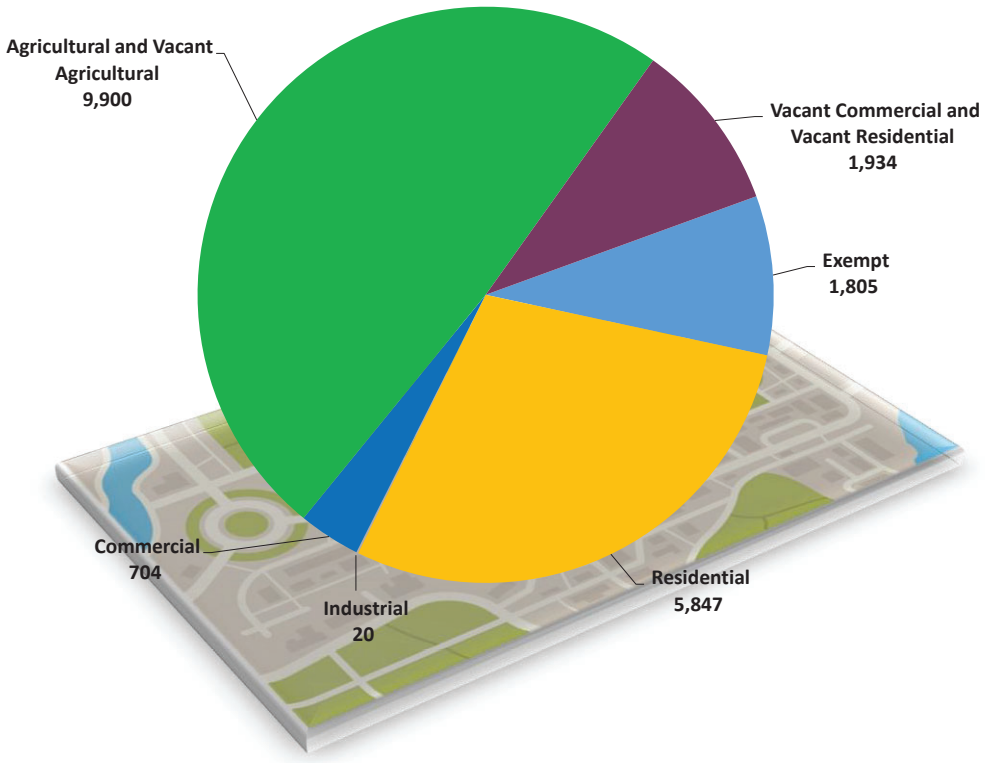
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Polk County

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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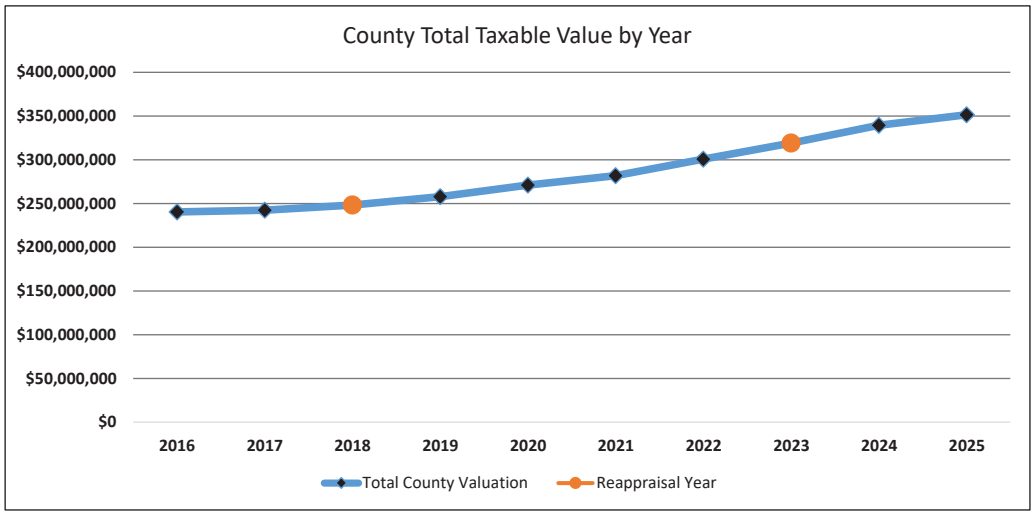


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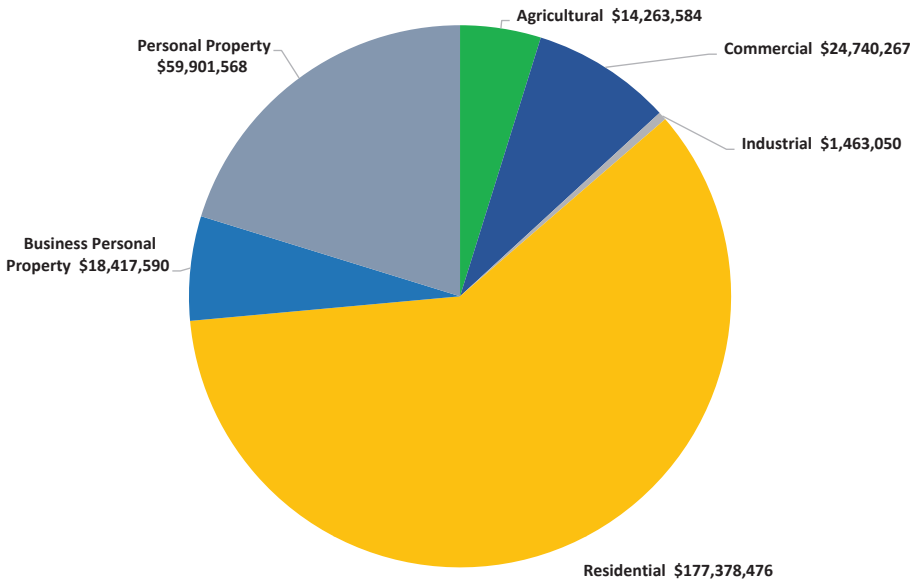
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Polk

County cont.



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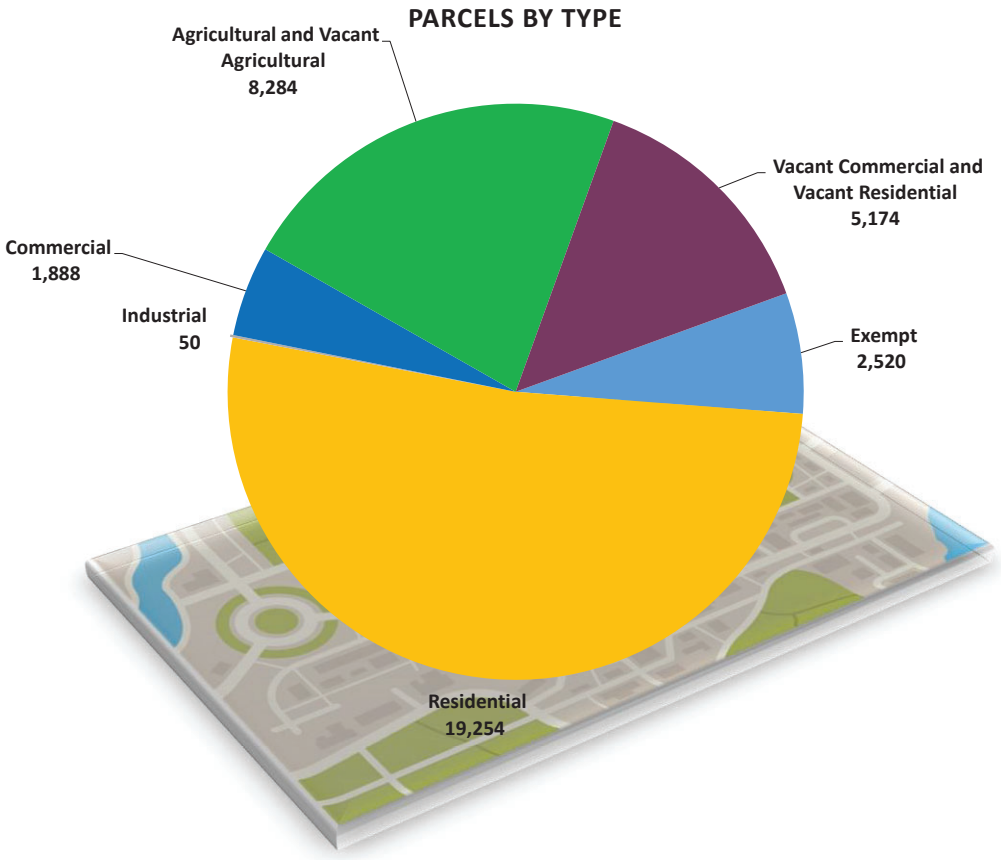
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.89	47	1.58	72	5.70	65	44.64	62

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Pope County

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

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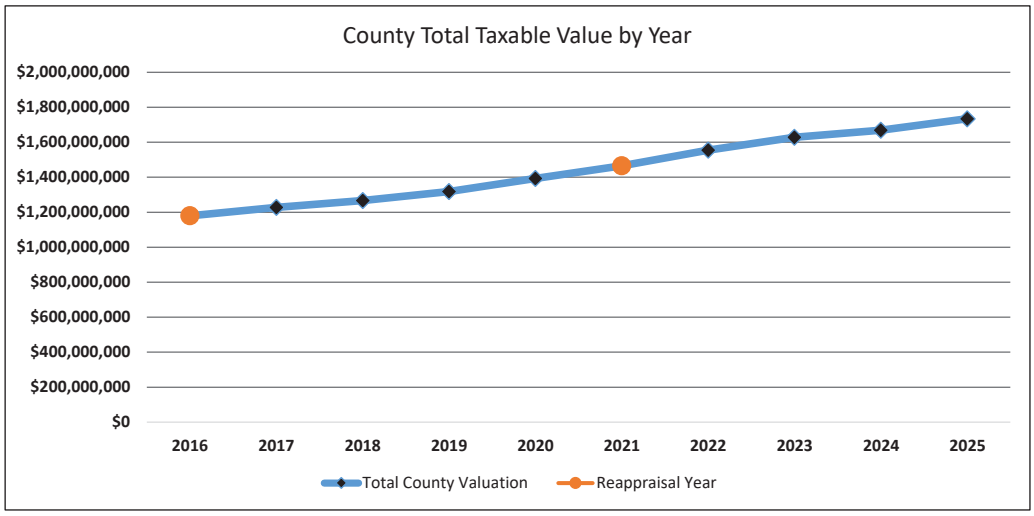


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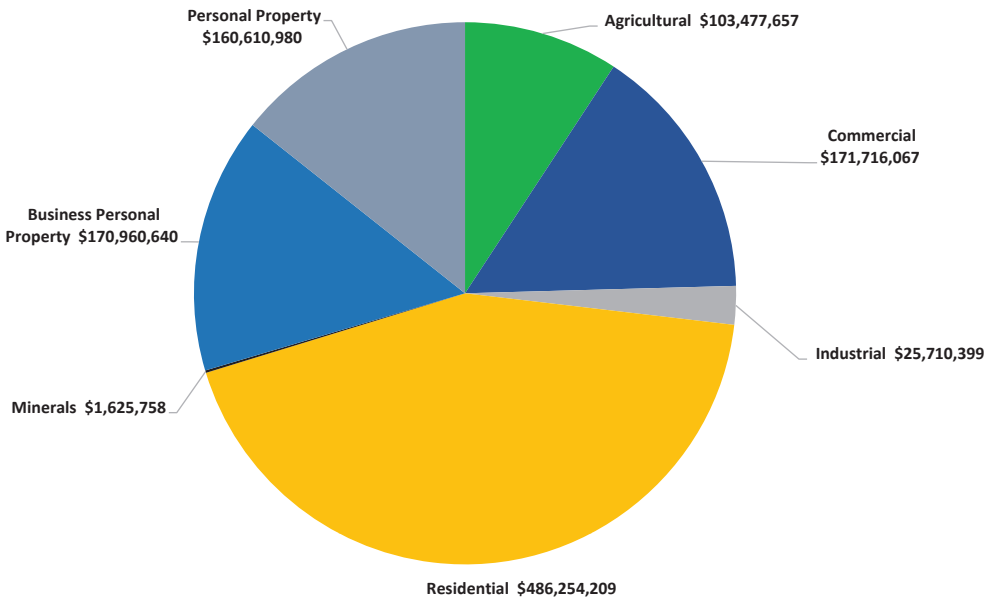
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Pope

County cont.



2025 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	40.03	19	0.52	75	4.25	71	44.39	63

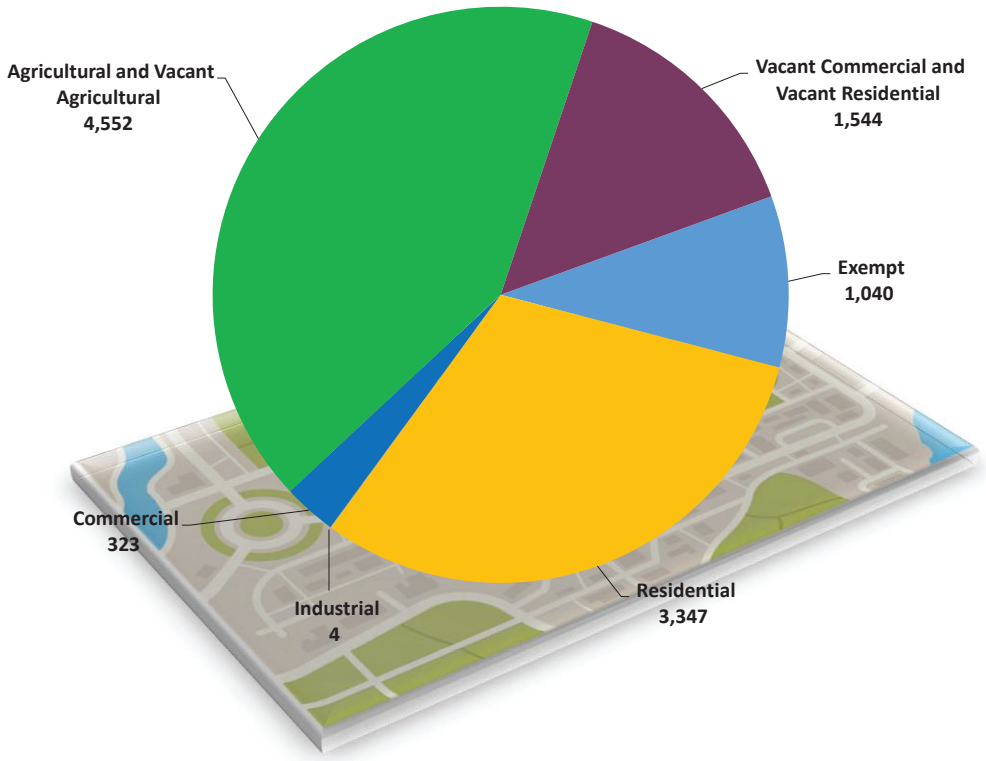
More detailed information on millages is available at
https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

Prairie County

Assessor	**The Honorable Karan Skarda**
Parcels (Reappraisal)*	**9,496**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Arkansas CAMA Technology**

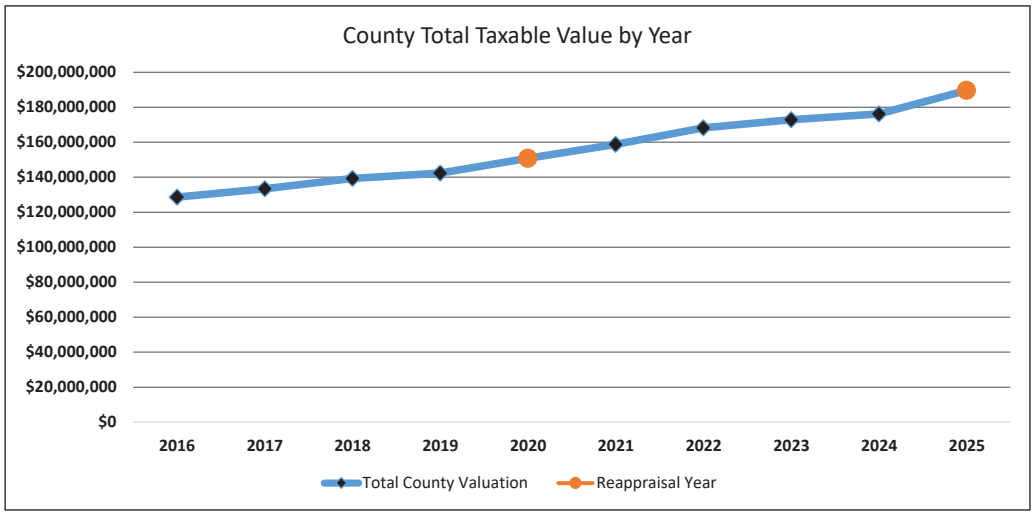
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PARCELS BY TYPE

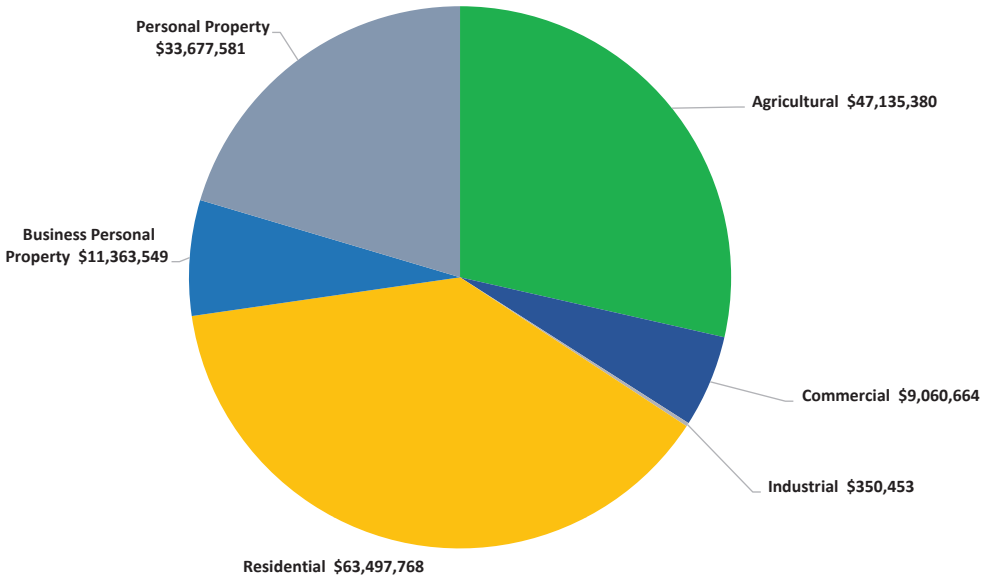


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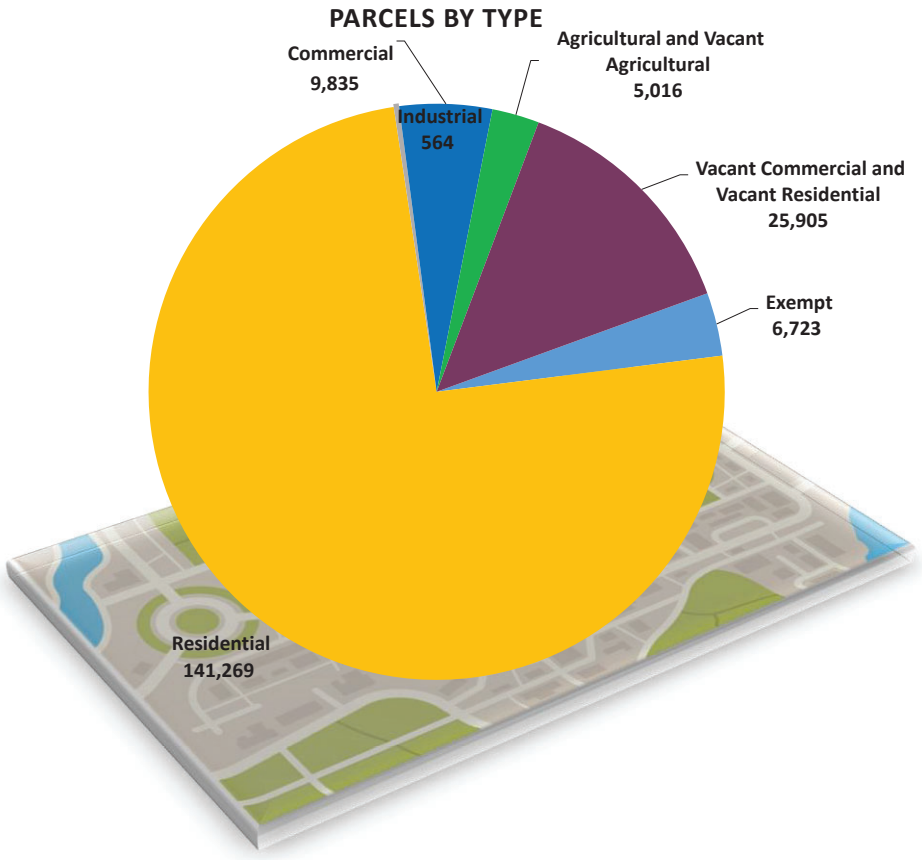
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.63	28	5.00	18	10.00	6	52.13	13

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Millage Book | Arkansas Assessment Coordination Division

Pulaski County

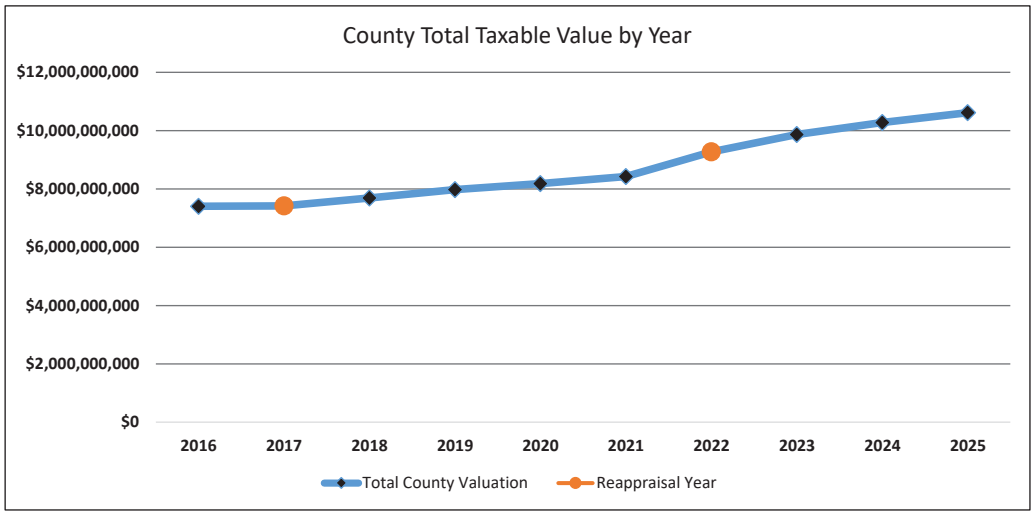
Assessor	**The Honorable Janet Ward**
Parcels (Reappraisal)*	**177,110**
Current Reappraisal Cycle Ends	**2026**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ouachita**
Reappraisal Contractor	**In-House**

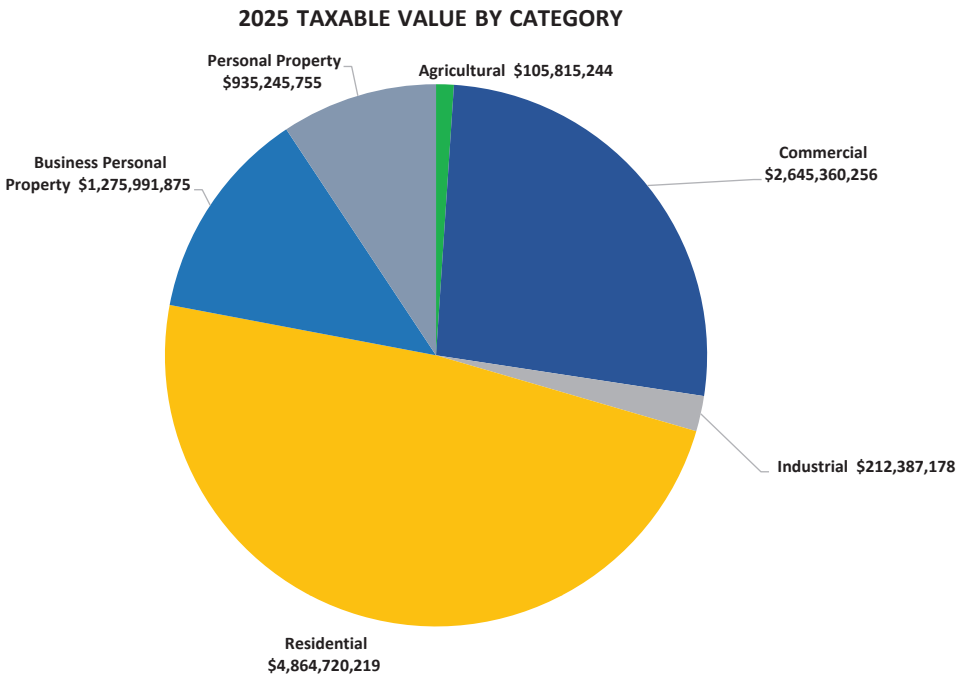
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	44.88	1	7.54	2	9.50	14	59.56	1

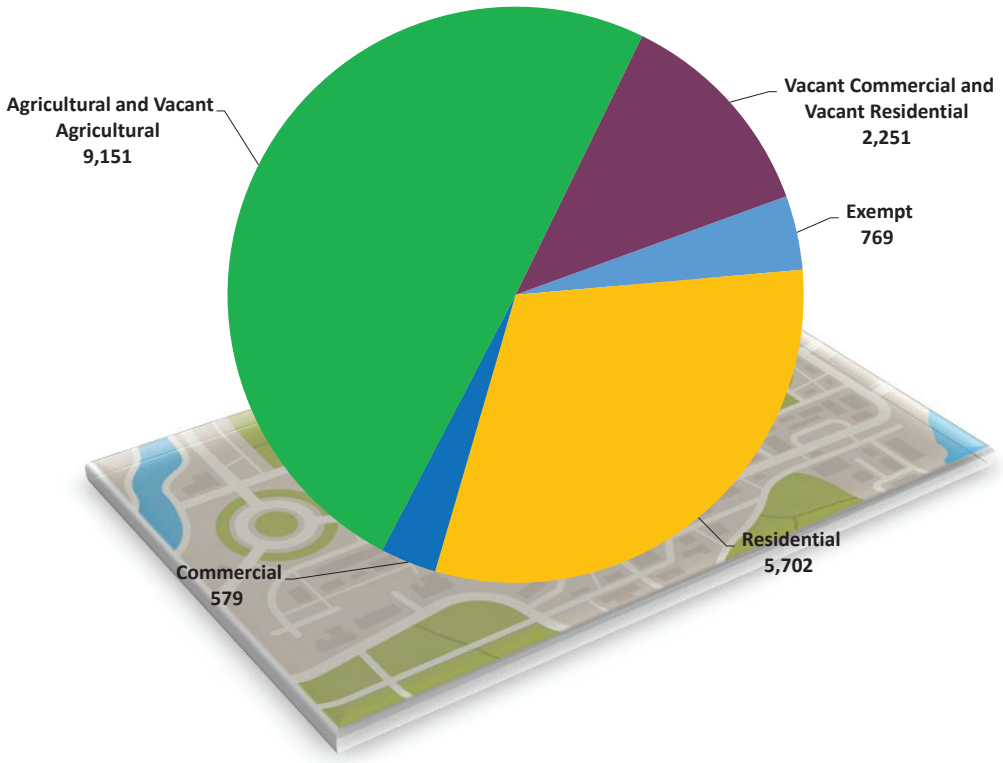
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Millage Book | Arkansas Assessment Coordination Division

Randolph County

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

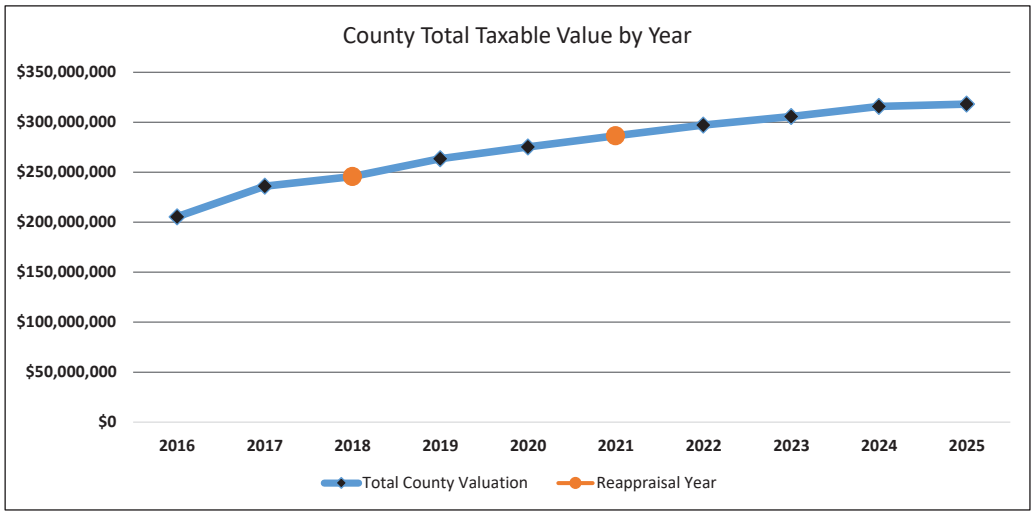
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PARCELS BY TYPE

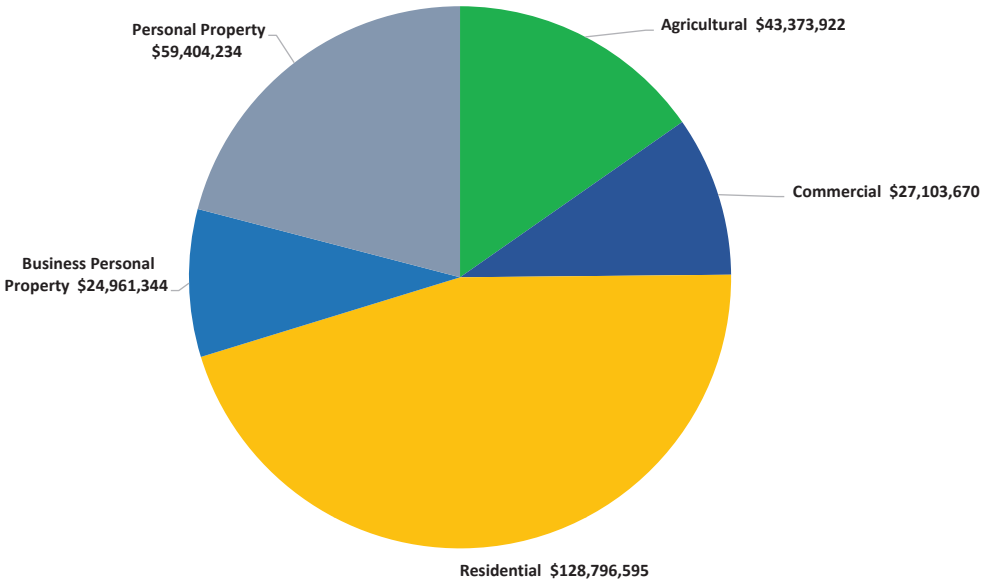


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2025 TAXABLE VALUE BY CATEGORY



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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	35.54	65	2.45	67	6.00	61	42.76	70

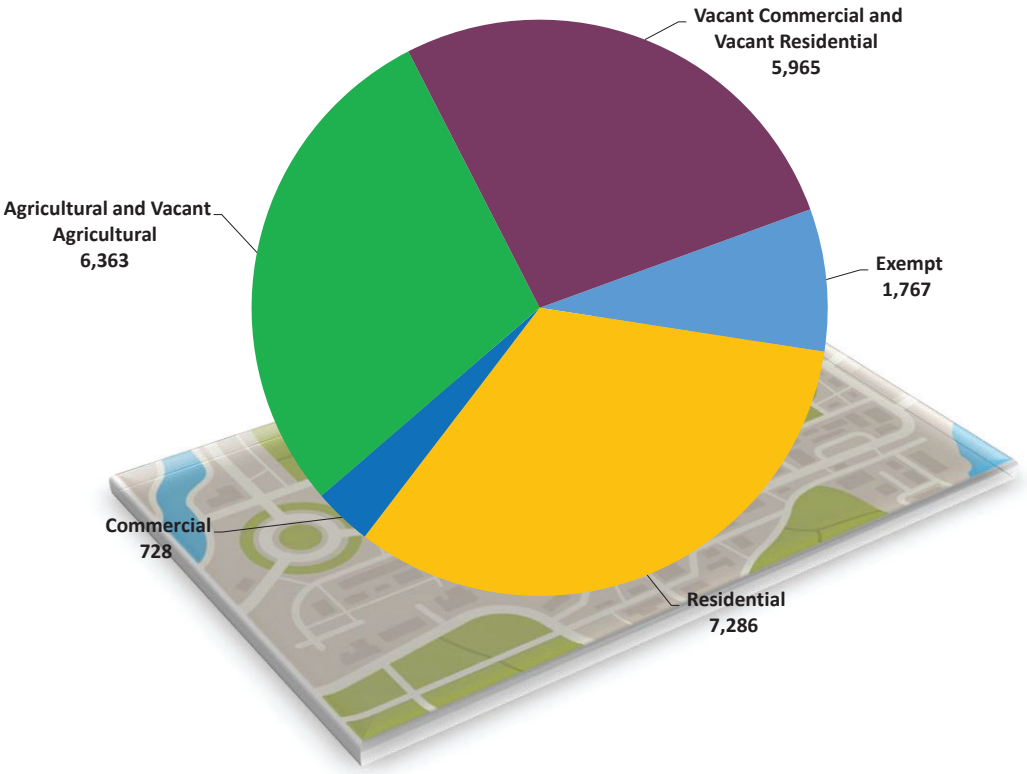
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Millage Book | Arkansas Assessment Coordination Division

Saint Francis County

Assessor	**The Honorable Ginadell Adams**
Parcels (Reappraisal)*	**78,135**
Current Reappraisal Cycle Ends	**2026**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Delta Mass Appraisal**

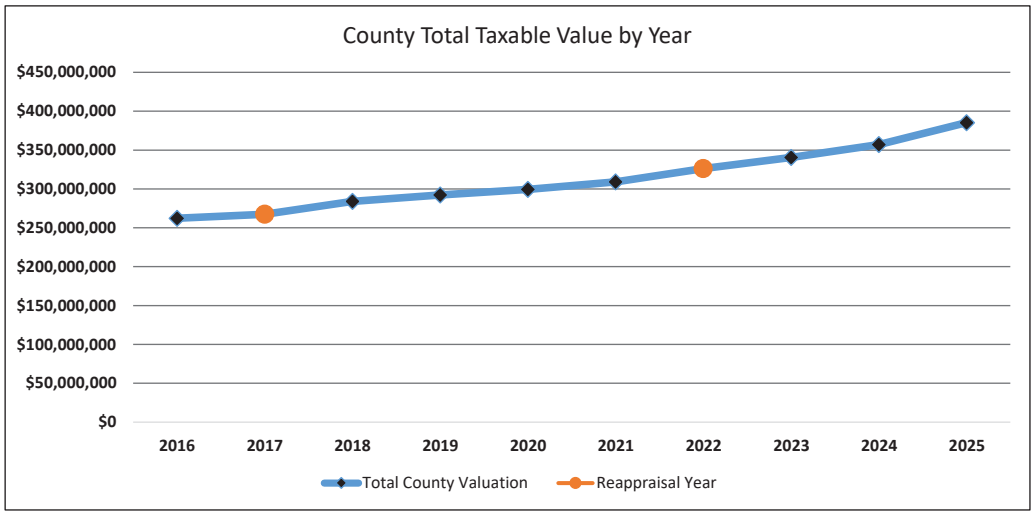
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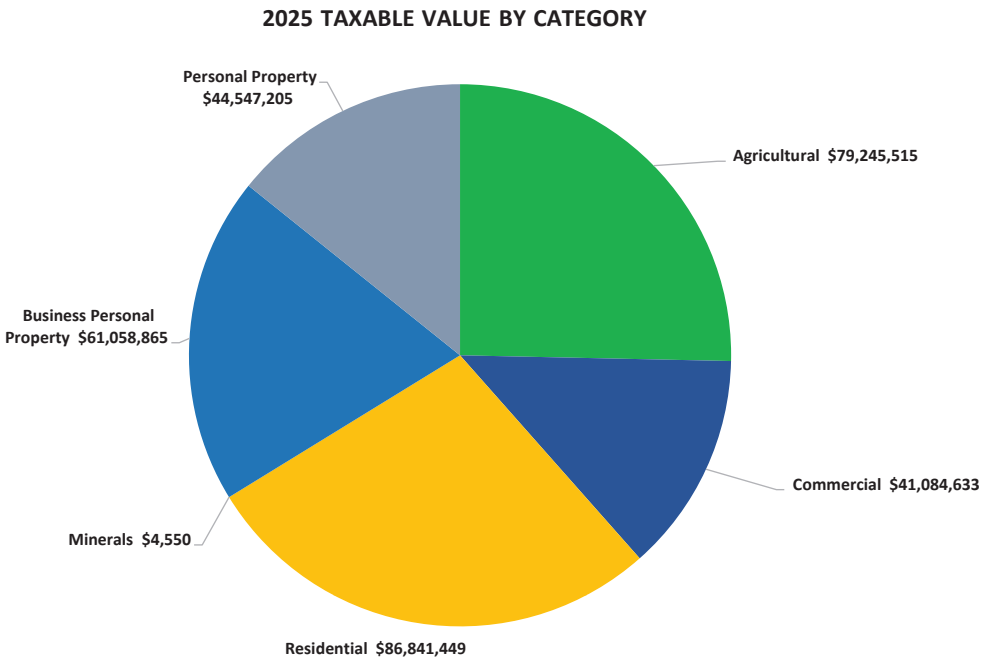
PARCELS BY TYPE



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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	20	4.19	39	9.70	12	51.98	14

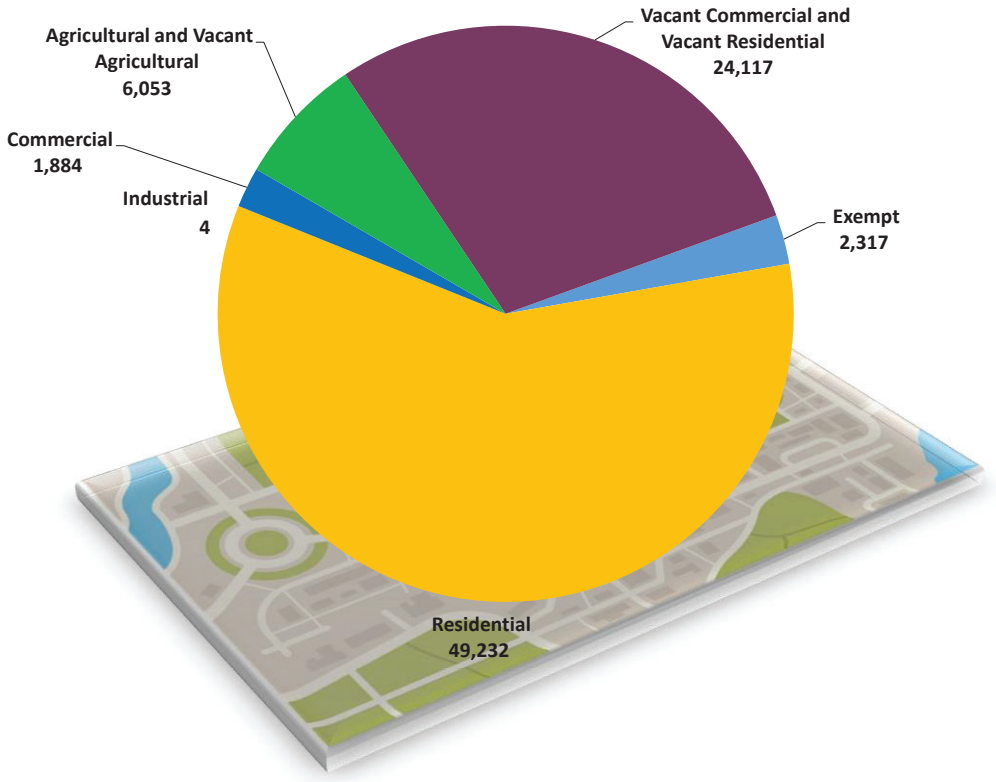
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Millage Book | Arkansas Assessment Coordination Division

Saline County

Assessor	**The Honorable Pam Wright**
Parcels (Reappraisal)*	**9,836**
Current Reappraisal Cycle Ends	**2026**
Current Reappraisal Cycle Duration (Years)	**5**
Agricultural Region	**Ouachita**
Reappraisal Contractor	**Trimark Appraisals**

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PARCELS BY TYPE

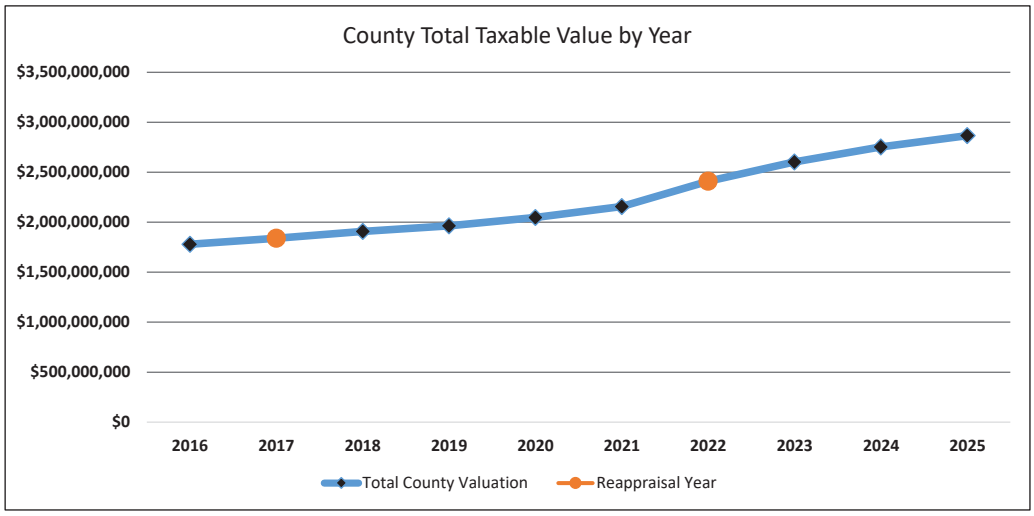


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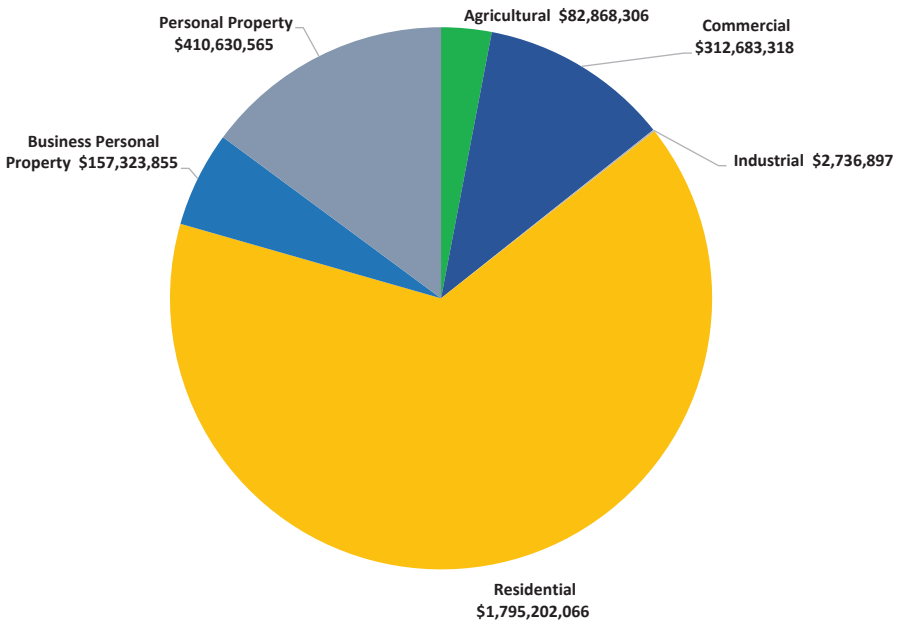
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Saline

County cont.



2025 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	57	5.15	15	2.80	75	41.17	75

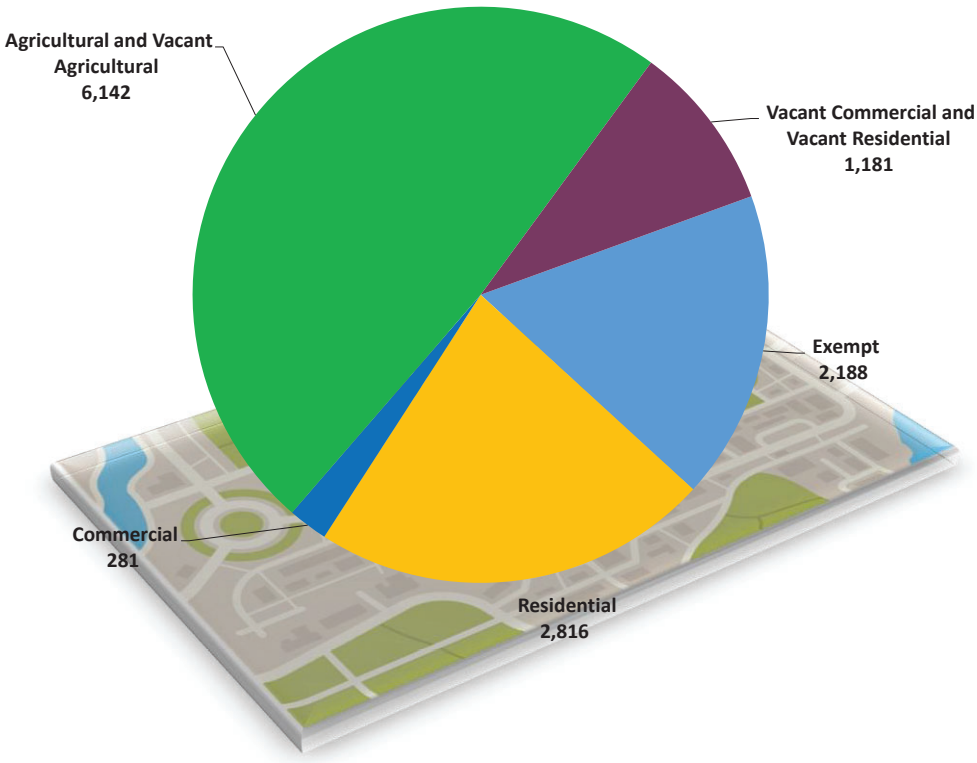
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Millage Book | Arkansas Assessment Coordination Division

Scott County

Assessor	**The Honorable Kendall Fowler**
Parcels (Reappraisal)*	**12,055**
Current Reappraisal Cycle Ends	**2027**
Current Reappraisal Cycle Duration (Years)	**5**
Agricultural Region	**Ouachita**
Reappraisal Contractor	**Total Assessment Solutions Corp**

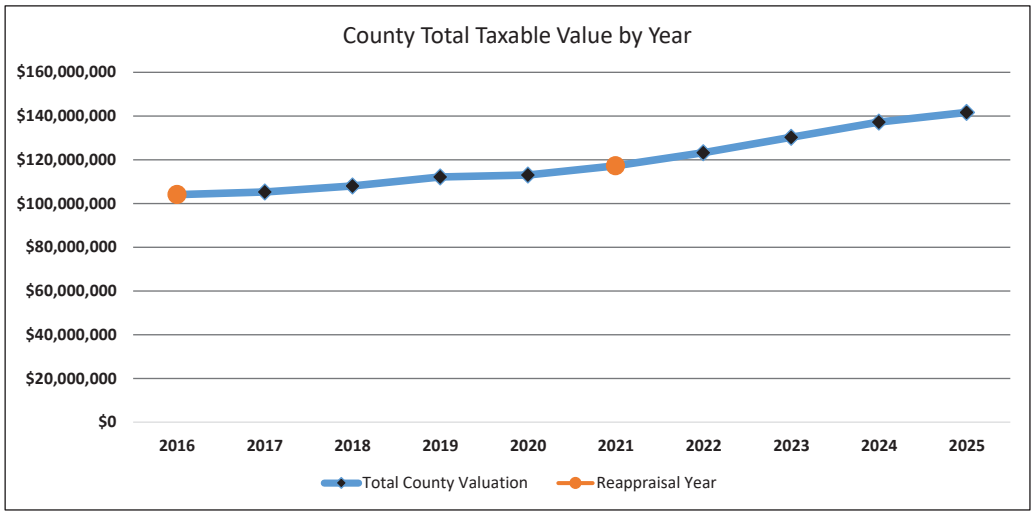
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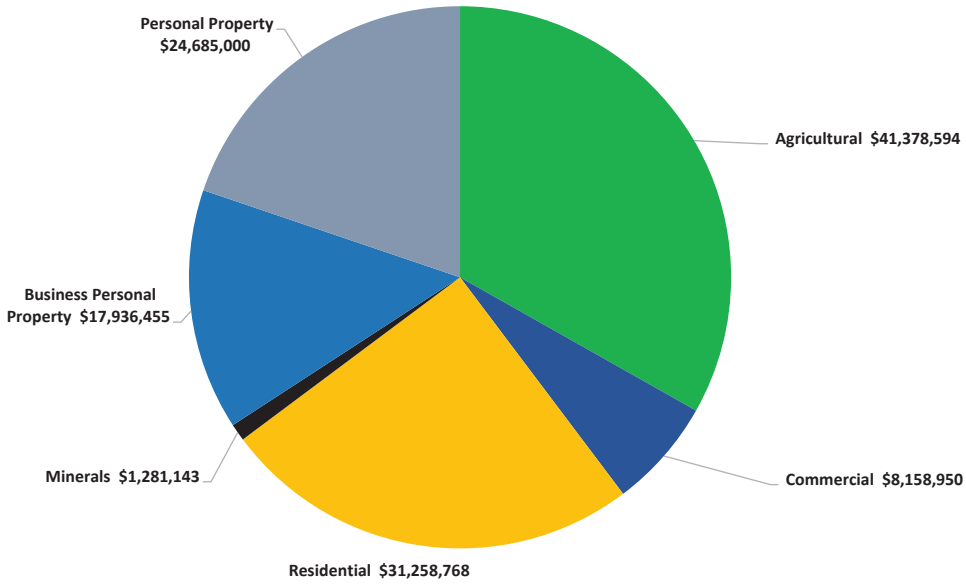


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.60	58	2.60	65	11.00	1	48.90	40

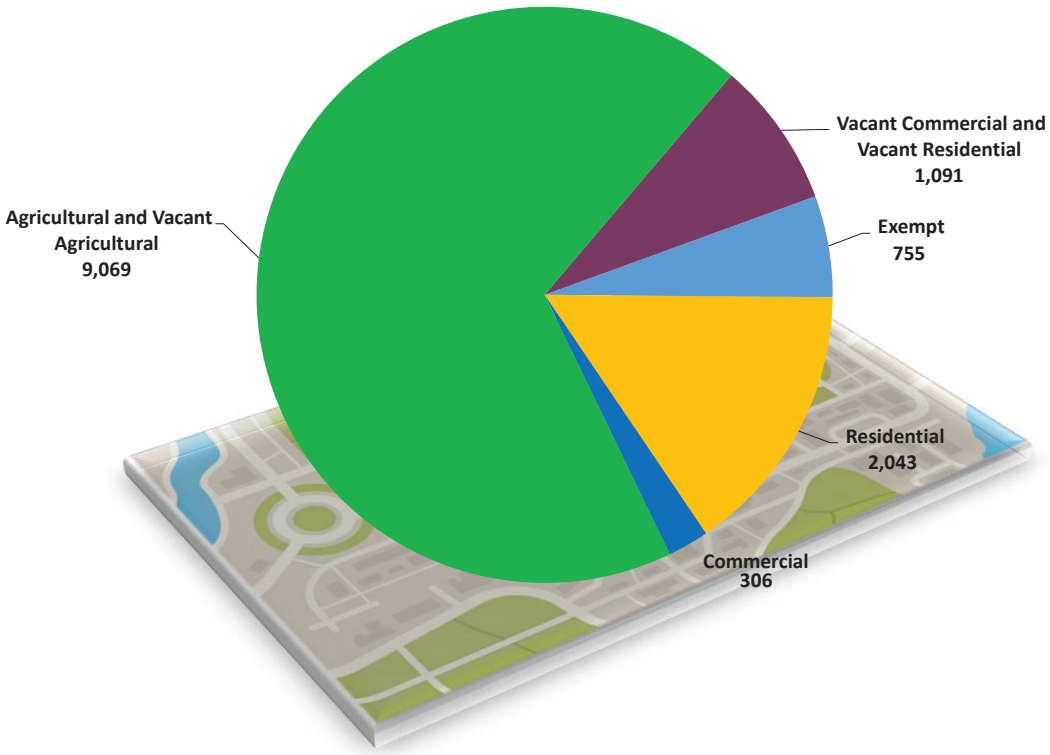
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Searcy County

Assessor	**The Honorable Randy Crumley**
Parcels (Reappraisal)*	**58,204**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

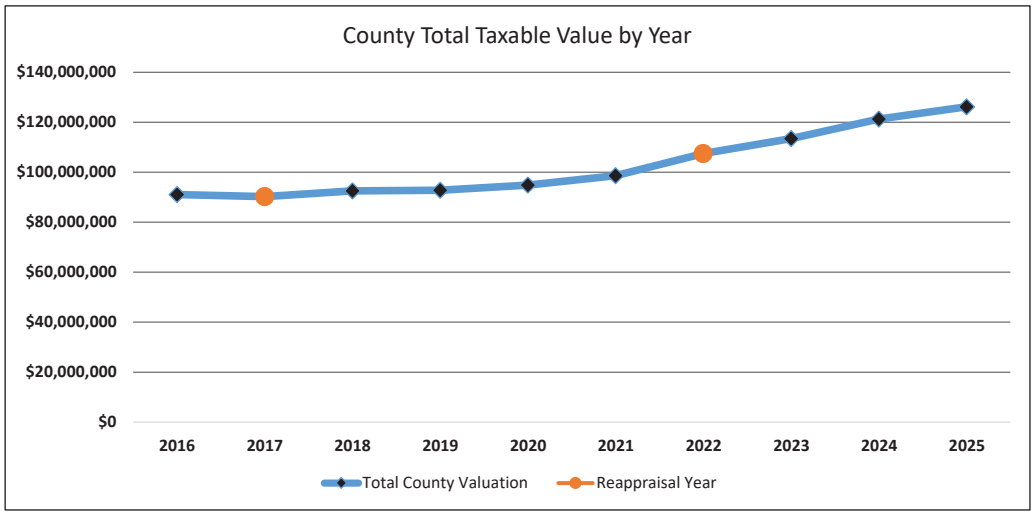
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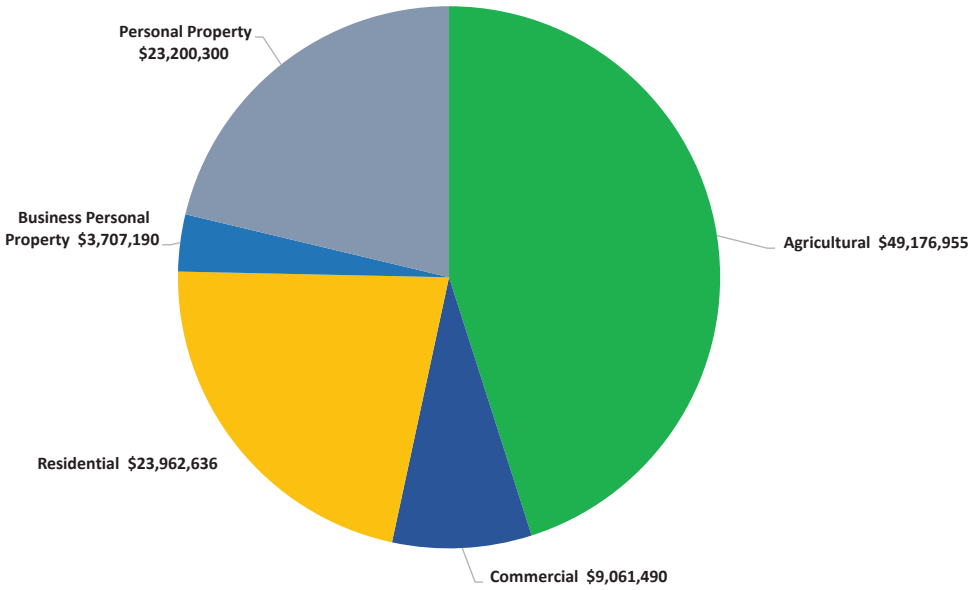


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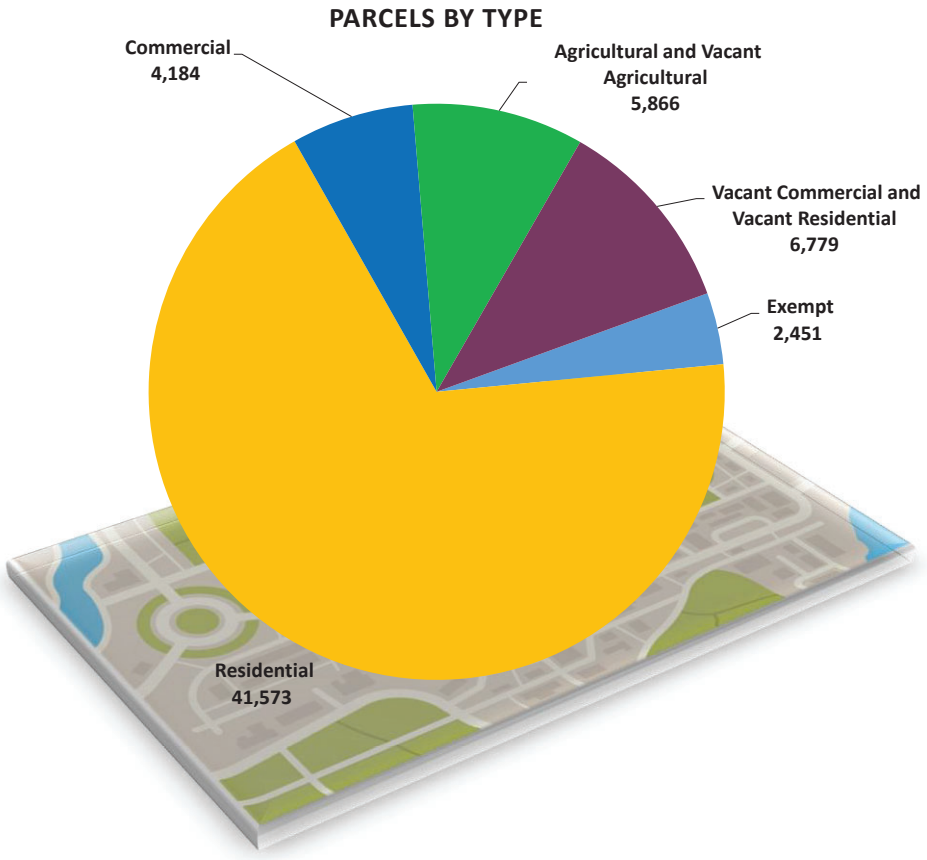
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	39.90	22	5.89	6	8.45	36	52.18	12

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Sebastian County

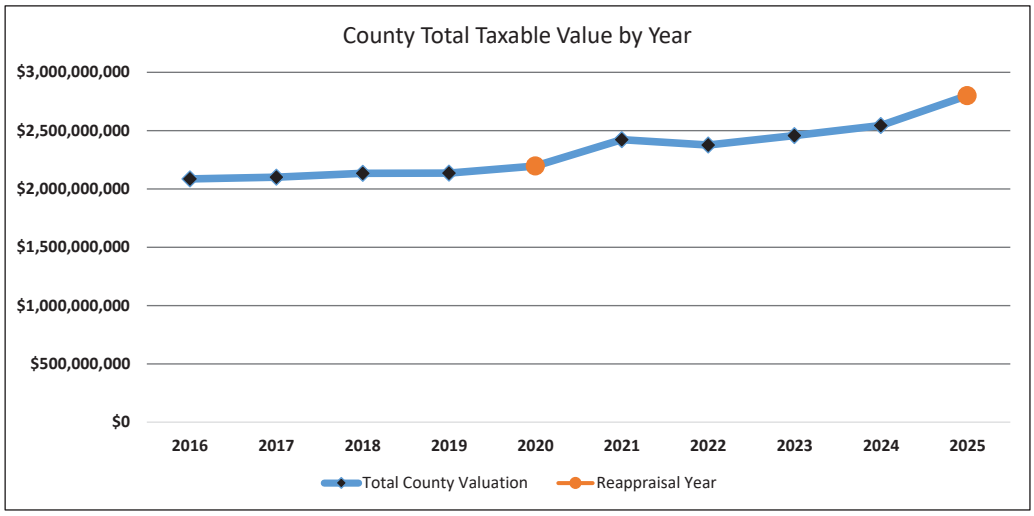
Assessor	**The Honorable Zach Johnson**
Parcels (Reappraisal)*	**11,570**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ouachita**
Reappraisal Contractor	**Total Assessment Solutions Corp**

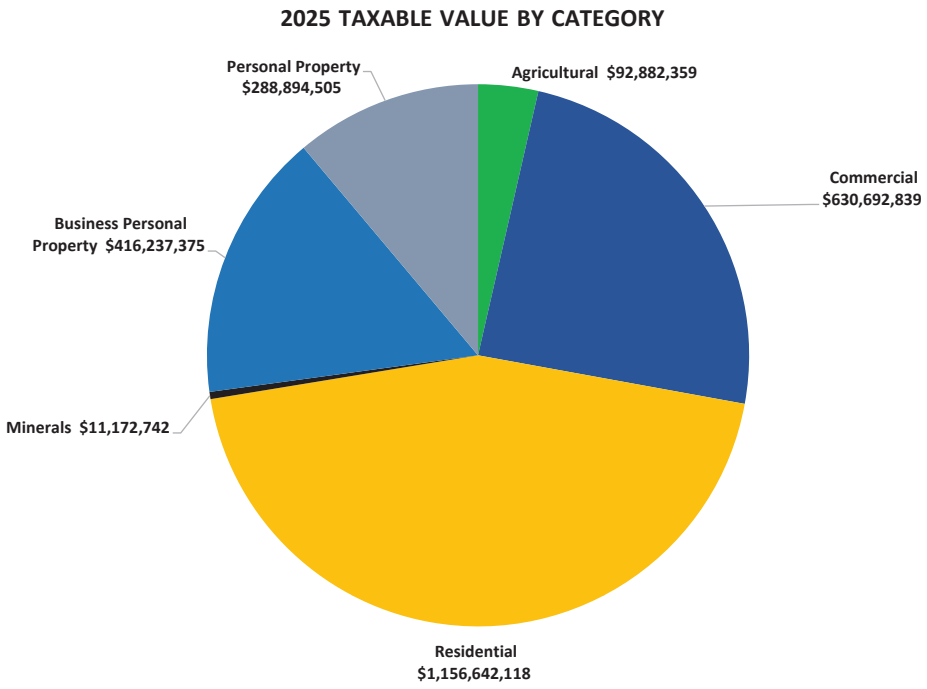
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.20	56	4.08	43	7.30	49	46.35	52

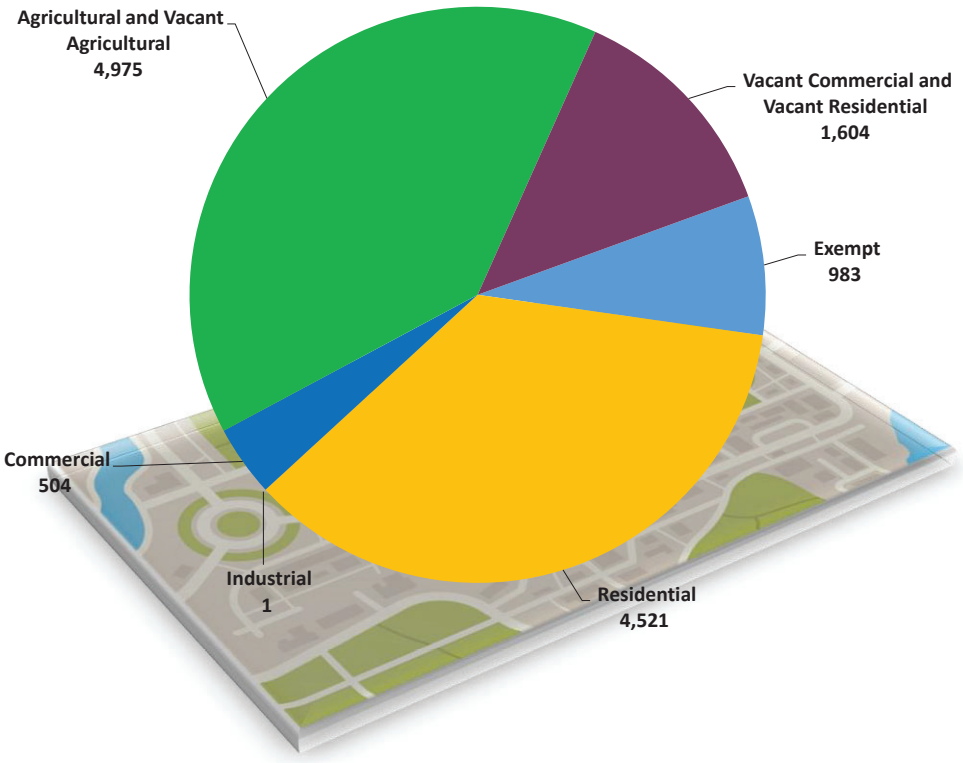
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Sevier County

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

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PARCELS BY TYPE

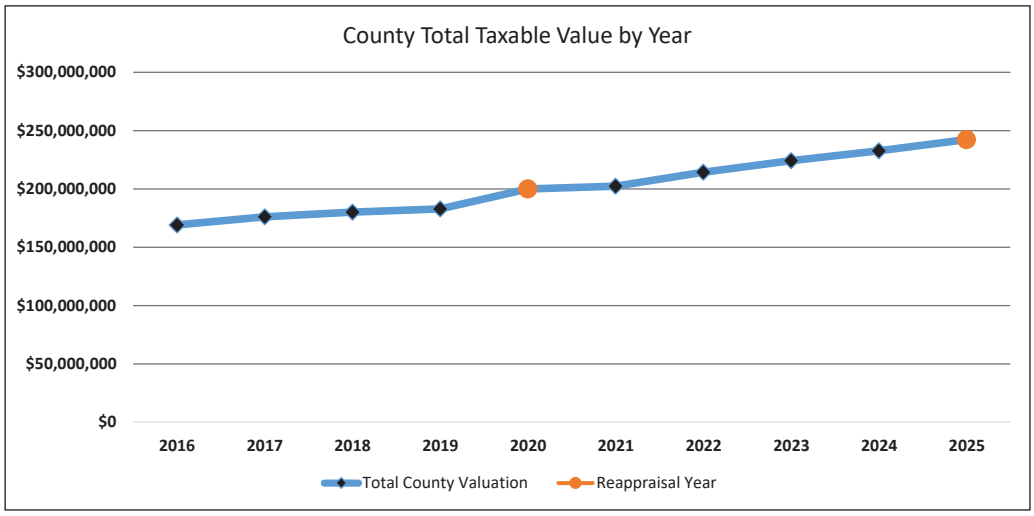


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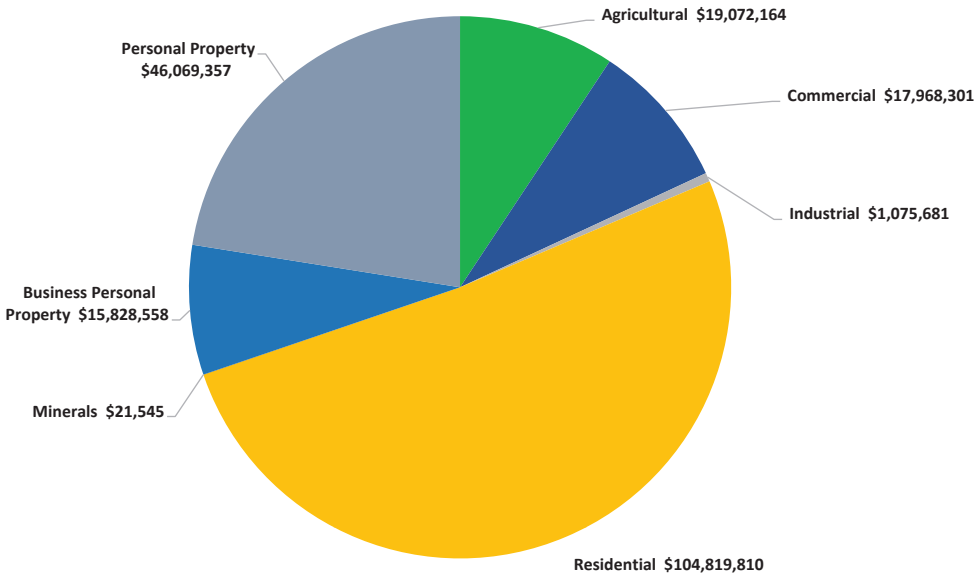
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Sevier

County cont.



2025 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	34.39	69	3.99	47	5.85	63	42.49	71

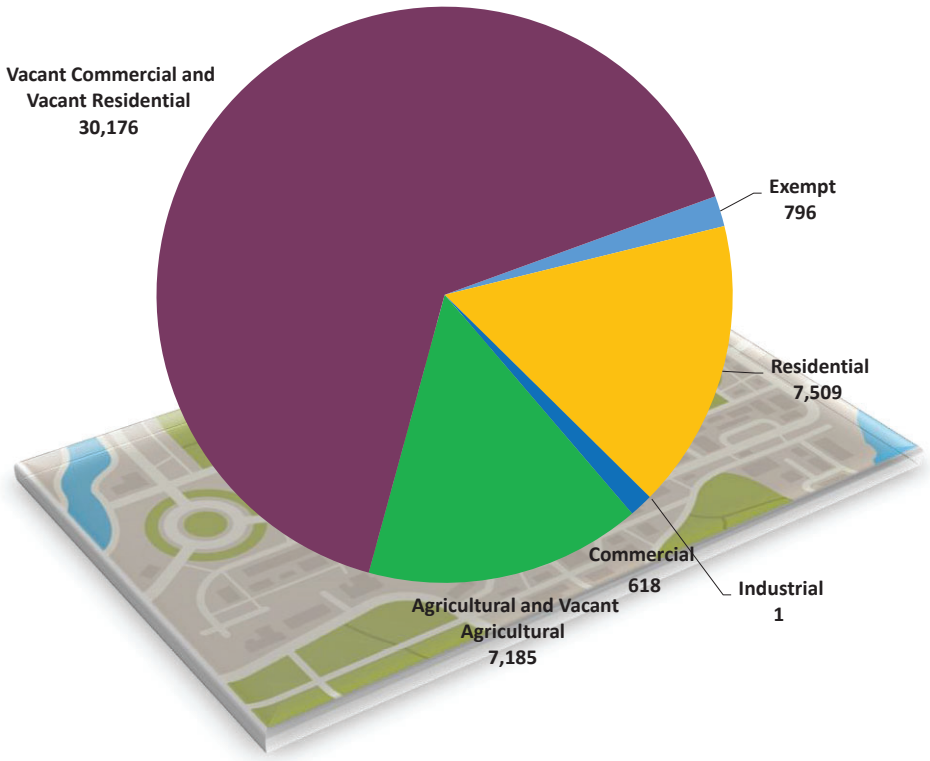
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Millage Book | Arkansas Assessment Coordination Division

Sharp County

Assessor	**The Honorable Kathy Nix**
Parcels (Reappraisal)*	**19,404**
Current Reappraisal Cycle Ends	**2027**
Current Reappraisal Cycle Duration (Years)	**5**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

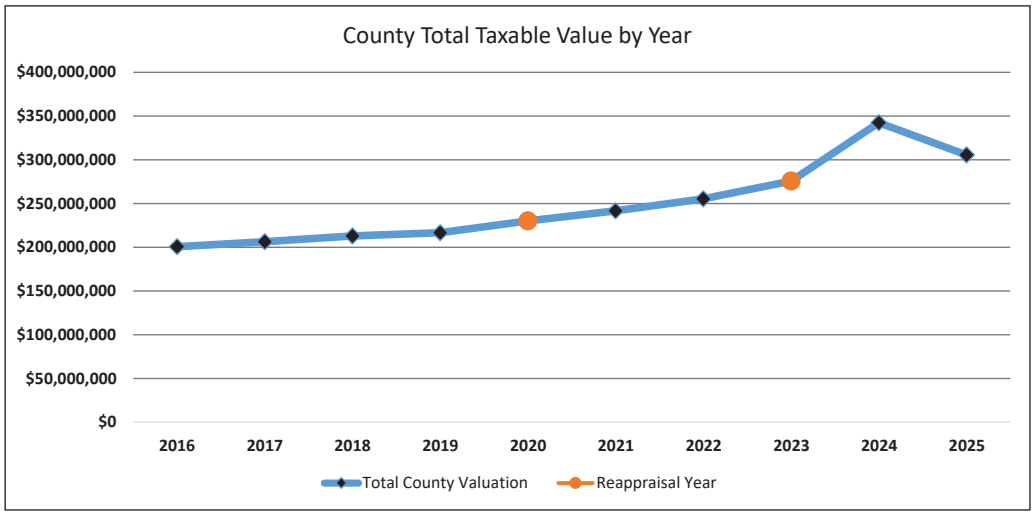
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PARCELS BY TYPE

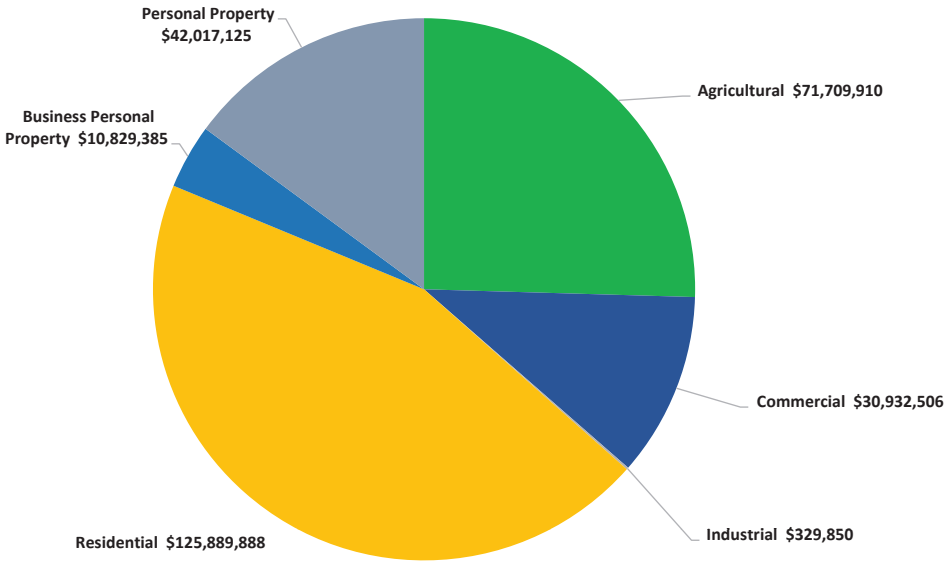


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2025 TAXABLE VALUE BY CATEGORY



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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	67	3.30	60	6.20	59	43.53	67

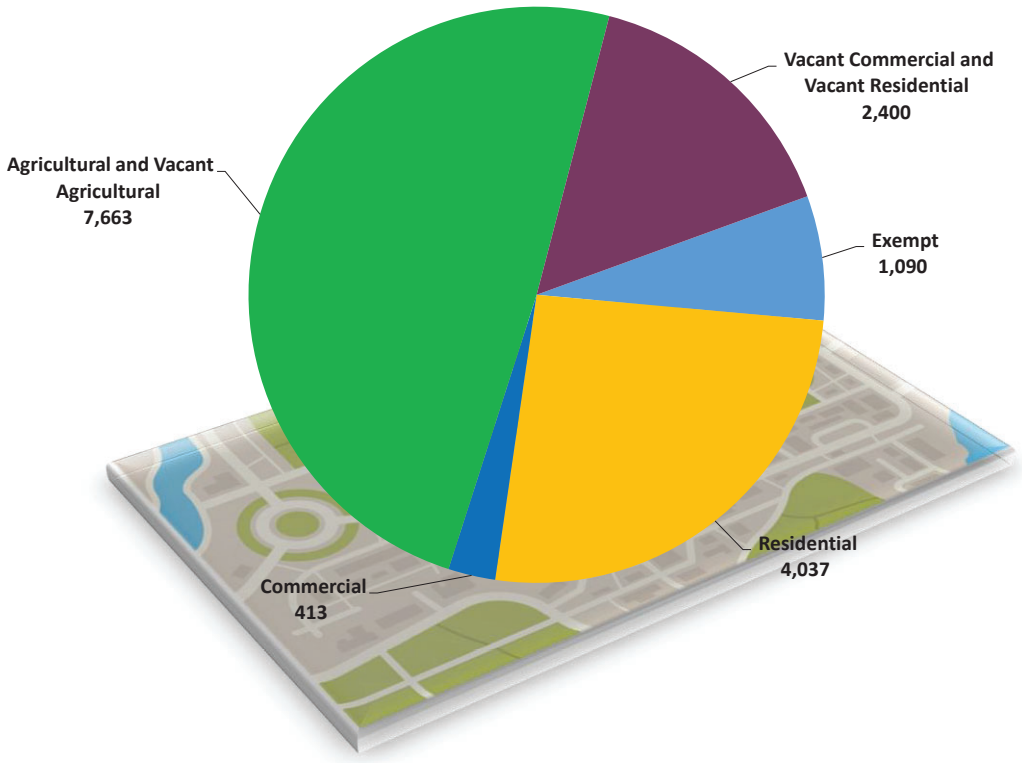
More detailed information on millages is available at
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Millage Book | Arkansas Assessment Coordination Division

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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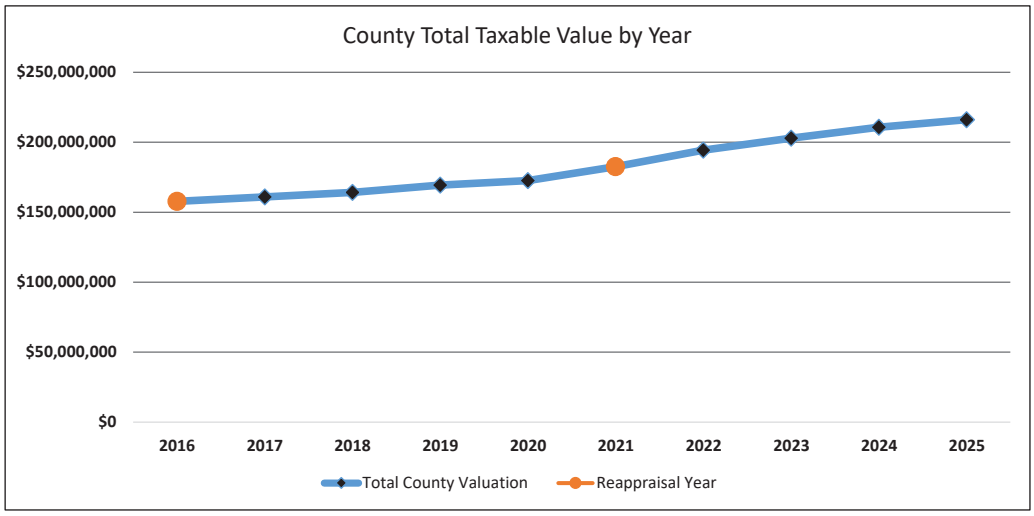


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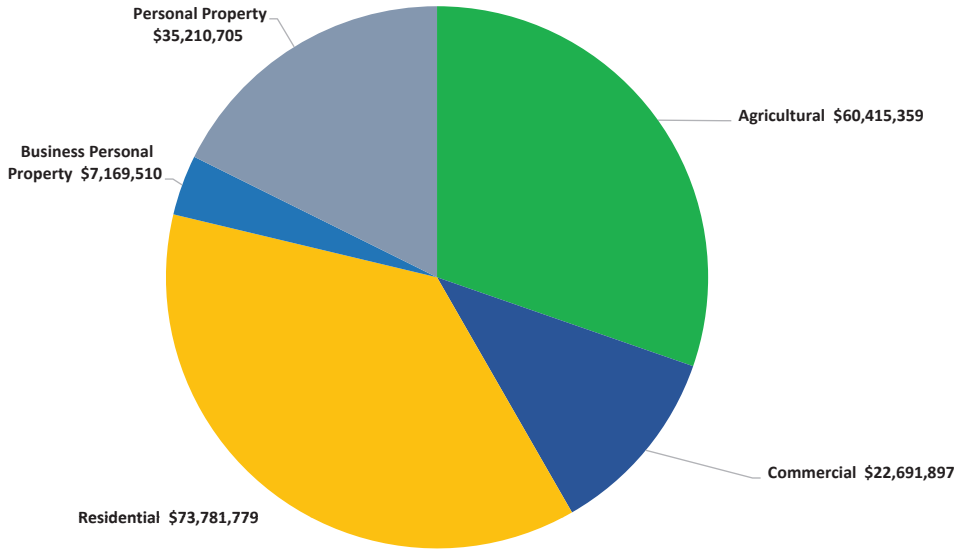
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Stone

County cont.



2025 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	33.86	72	1.80	71	7.30	49	41.76	74

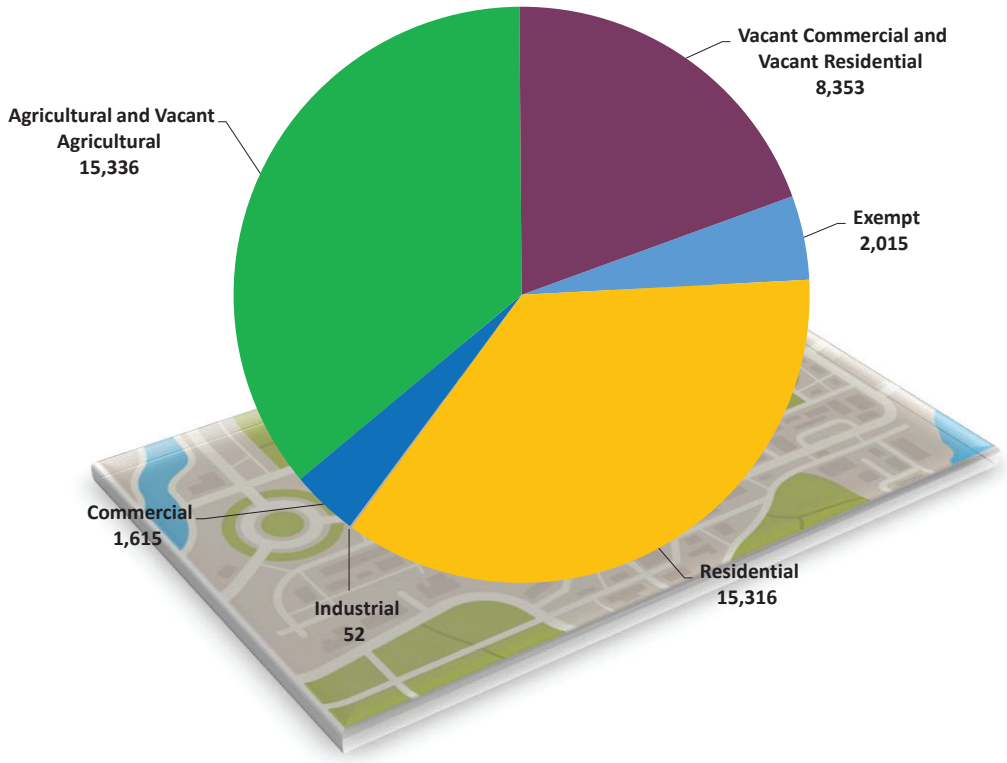
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Union County

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**

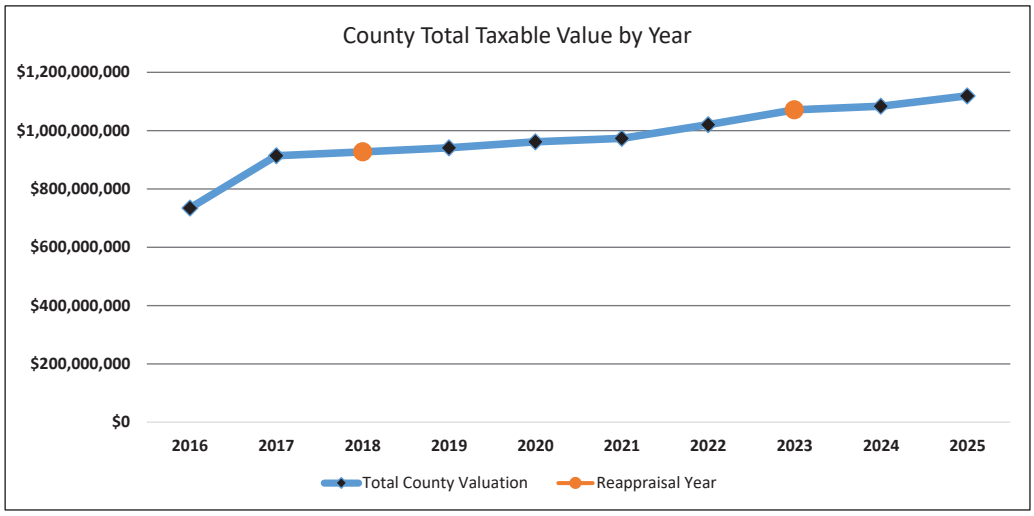
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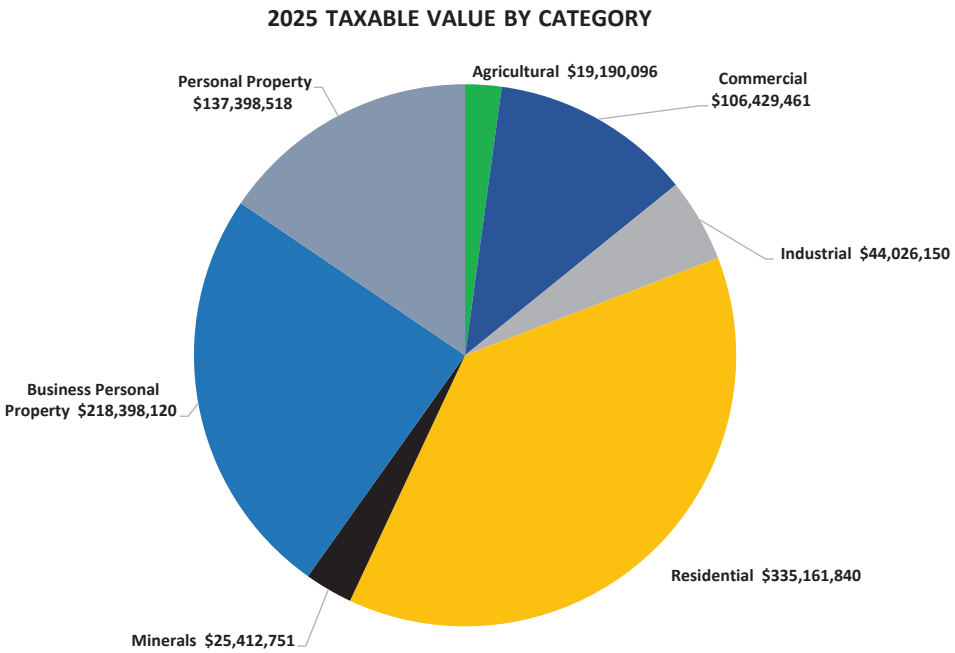
PARCELS BY TYPE



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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	23	5.31	12	7.87	47	51.03	24

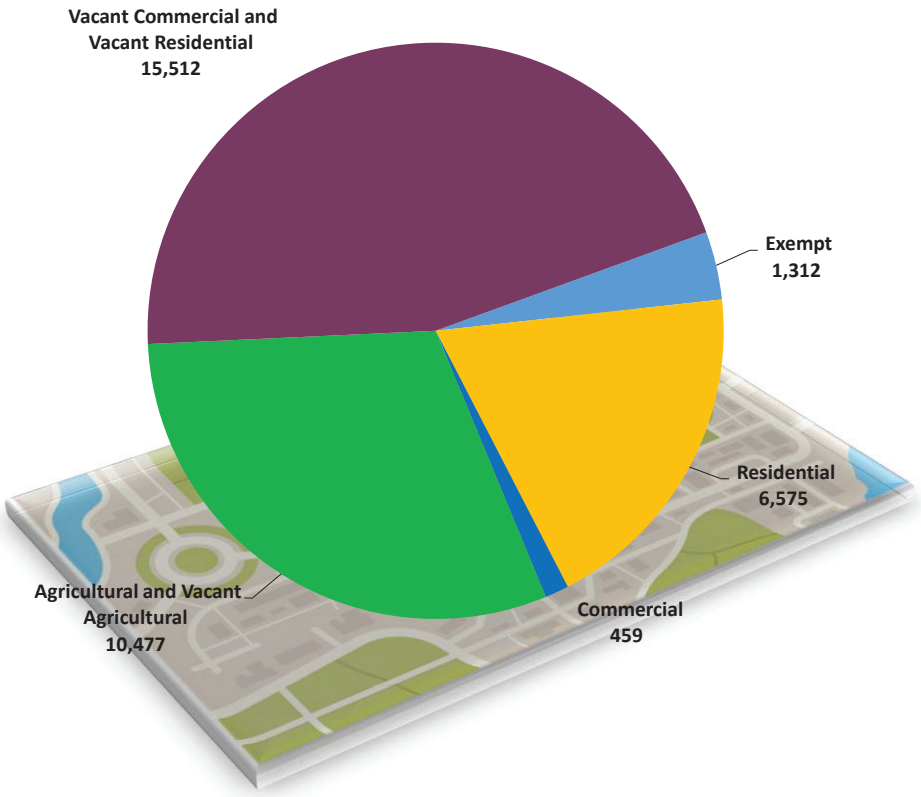
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Millage Book | Arkansas Assessment Coordination Division

Van Buren County

Assessor	**The Honorable Emma Smiley**
Parcels (Reappraisal)*	**32,685**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Ozark**
Reappraisal Contractor	**Total Assessment Solutions Corp**

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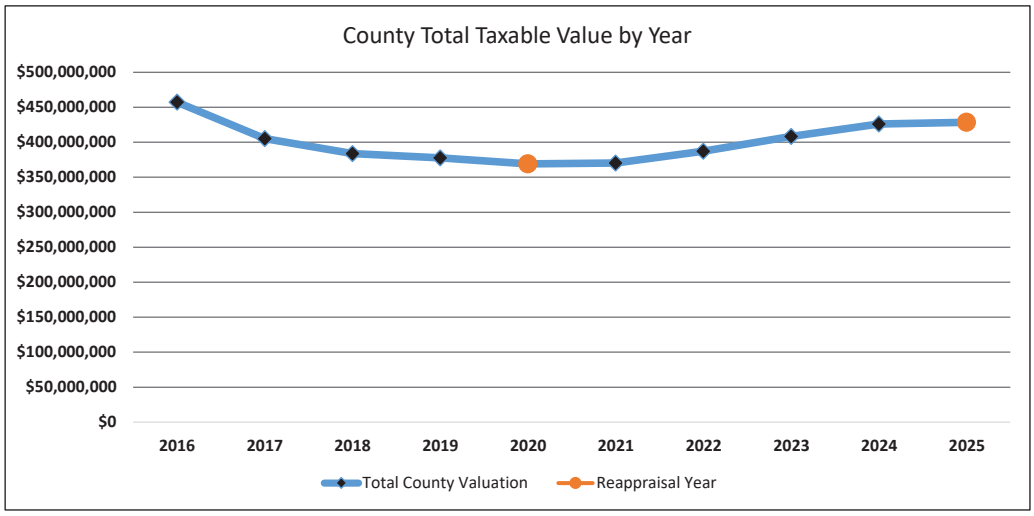
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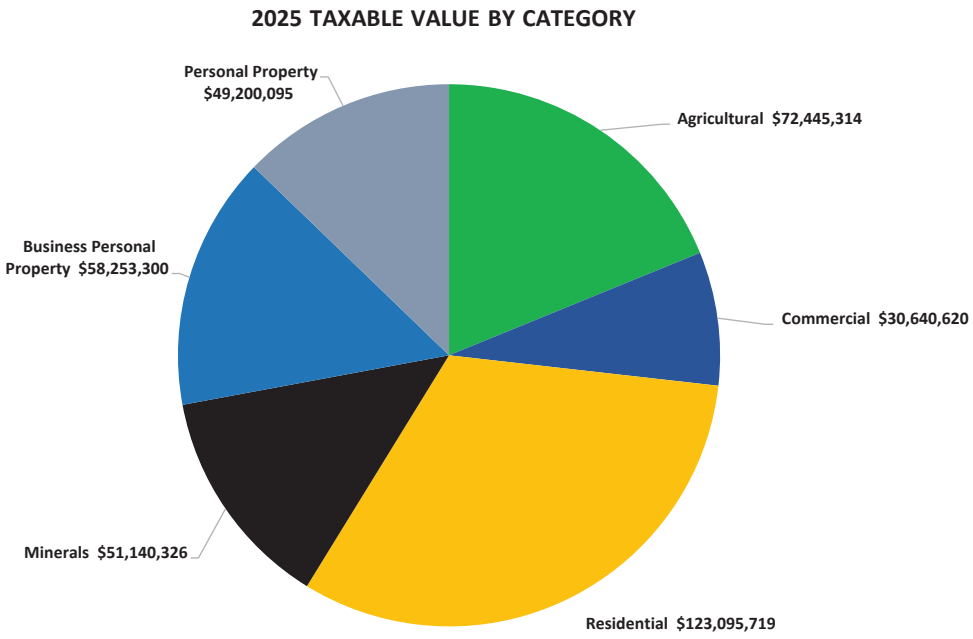


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Van Buren County cont.





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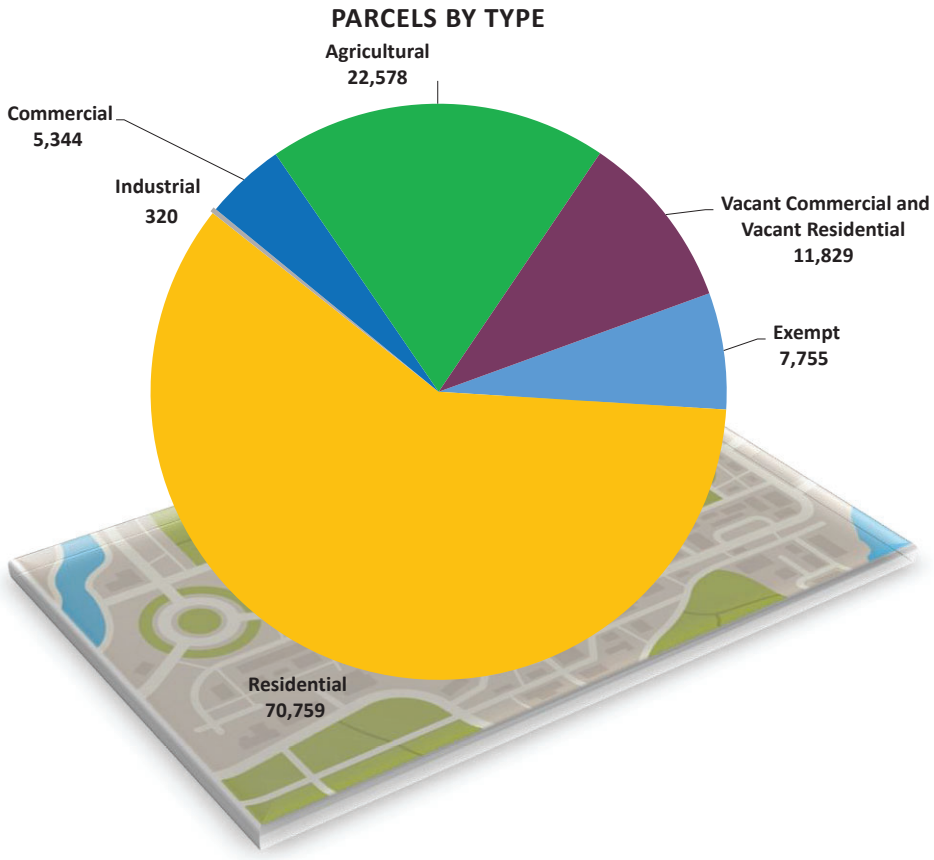
	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	36.35	61	3.95	48	7.30	49	45.23	60

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https://www.arkansasassessment.com/
Millage Book | Arkansas Assessment Coordination Division

Washington County

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

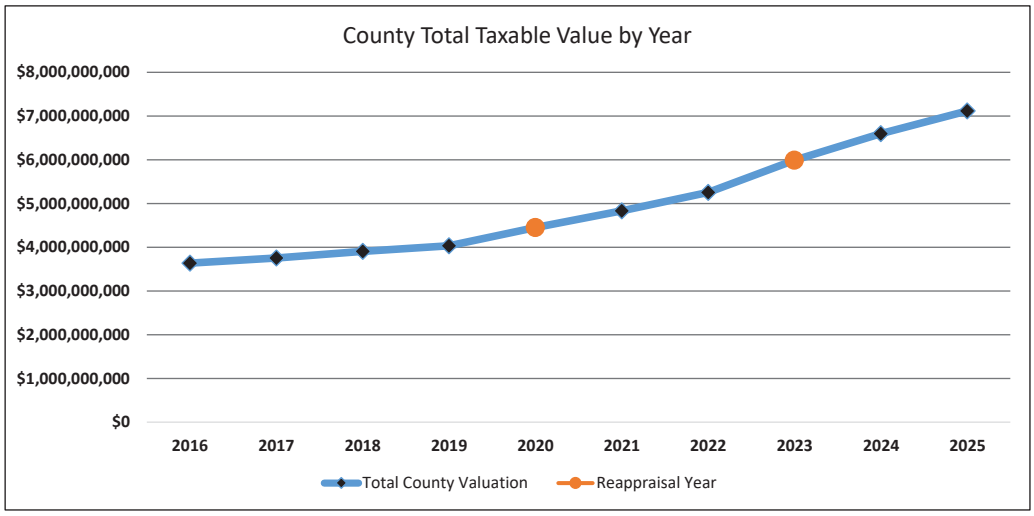
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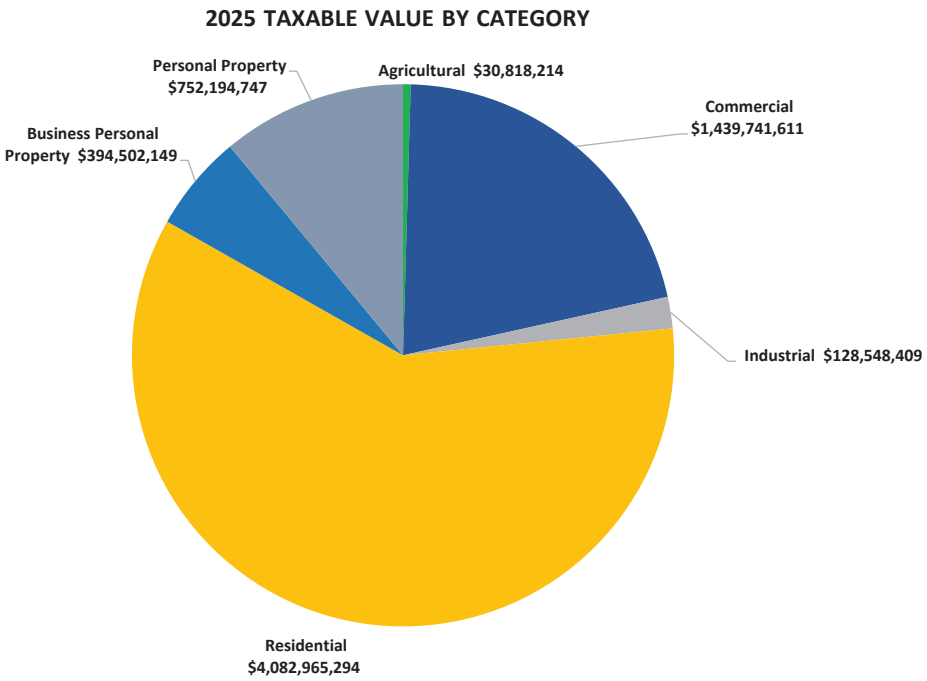


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Washington County cont.





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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	41.57	10	5.07	16	6.37	58	51.54	17

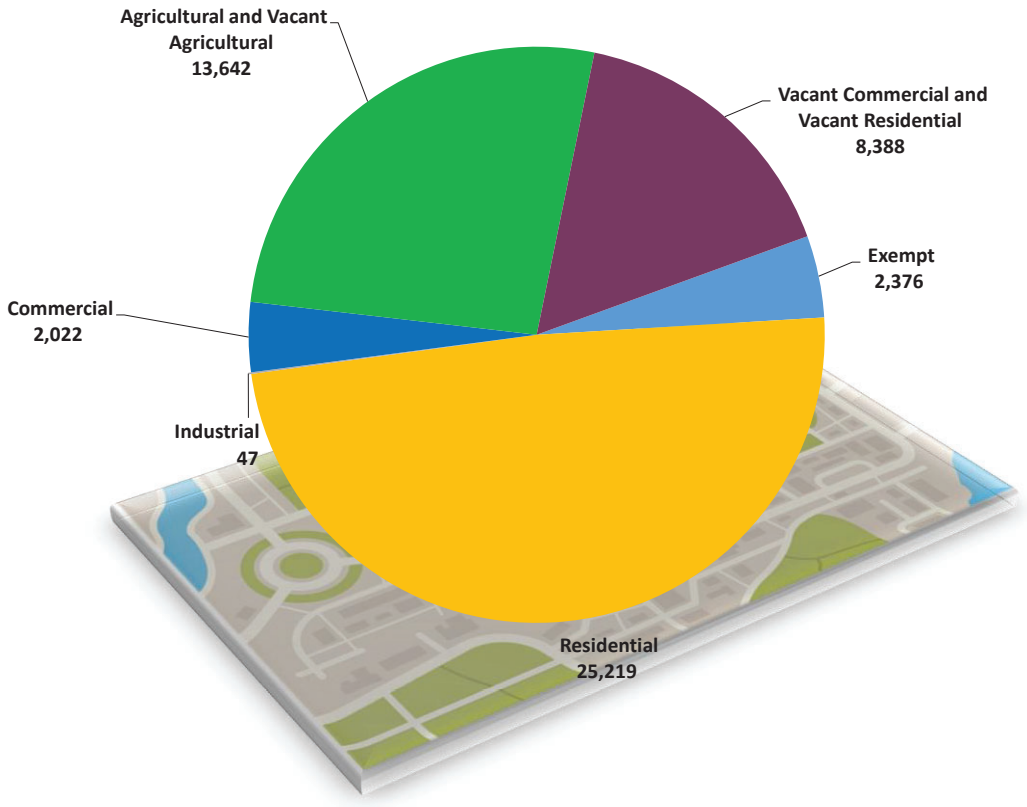
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Millage Book | Arkansas Assessment Coordination Division

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**

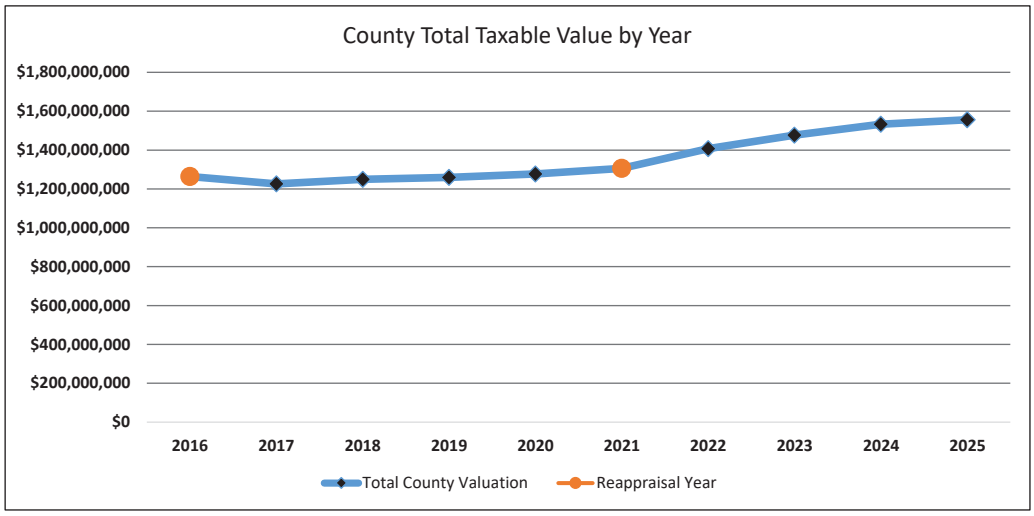
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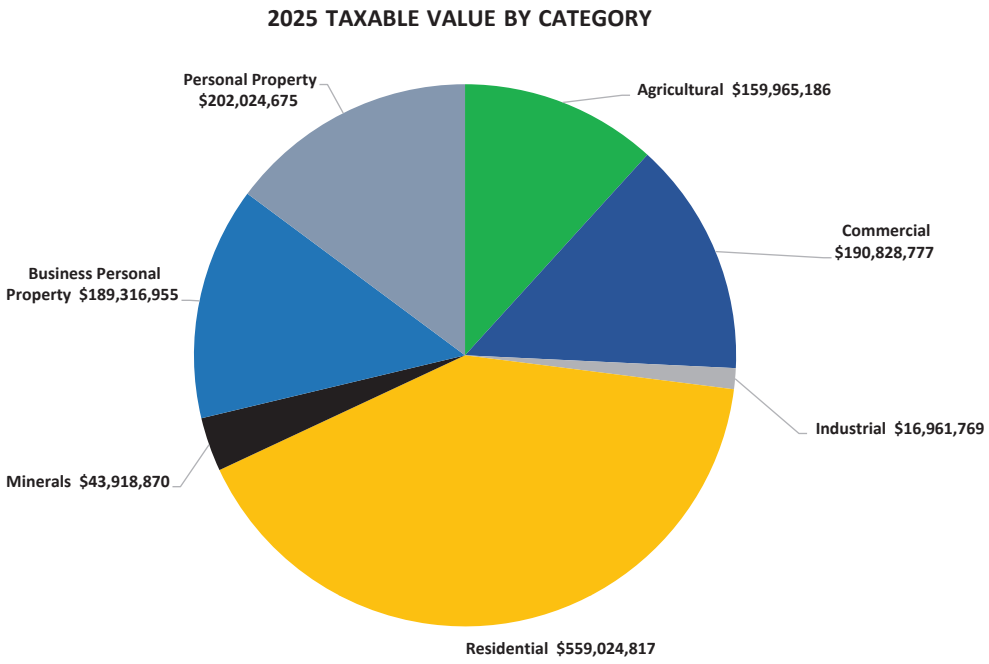
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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	37.71	49	2.51	66	4.10	72	43.42	68

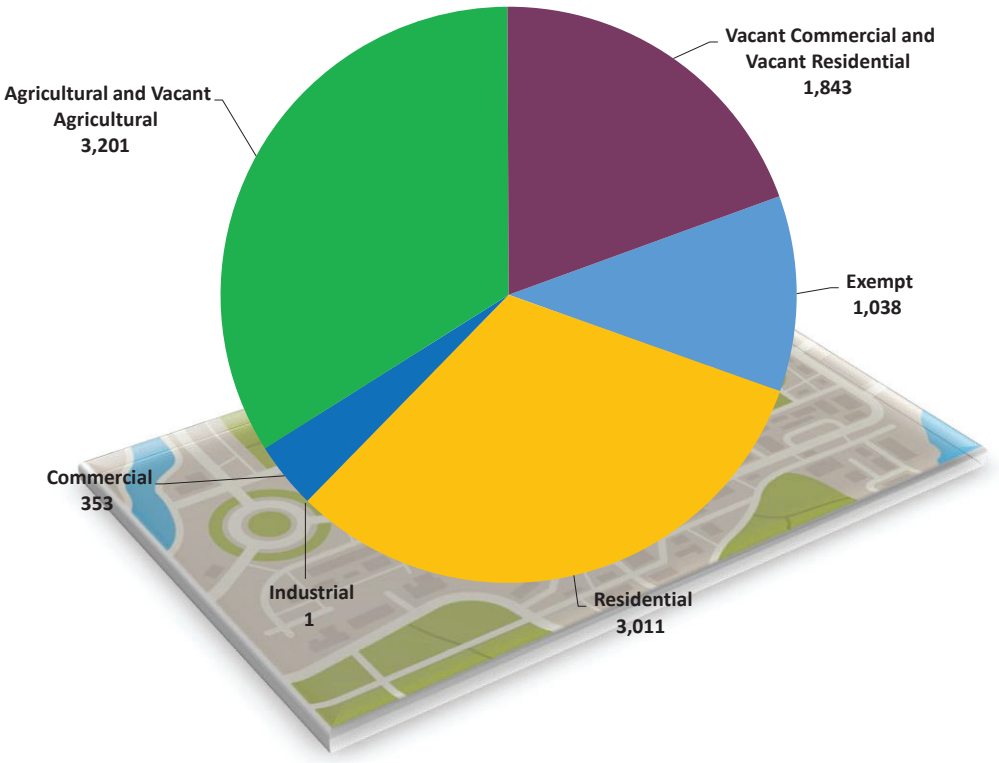
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Woodruff County

Assessor	**The Honorable Leslie Collins**
Parcels (Reappraisal)*	**8,099**
Current Reappraisal Cycle Ends	**2029**
Current Reappraisal Cycle Duration (Years)	**4**
Agricultural Region	**Delta**
Reappraisal Contractor	**Arkansas CAMA Technology**

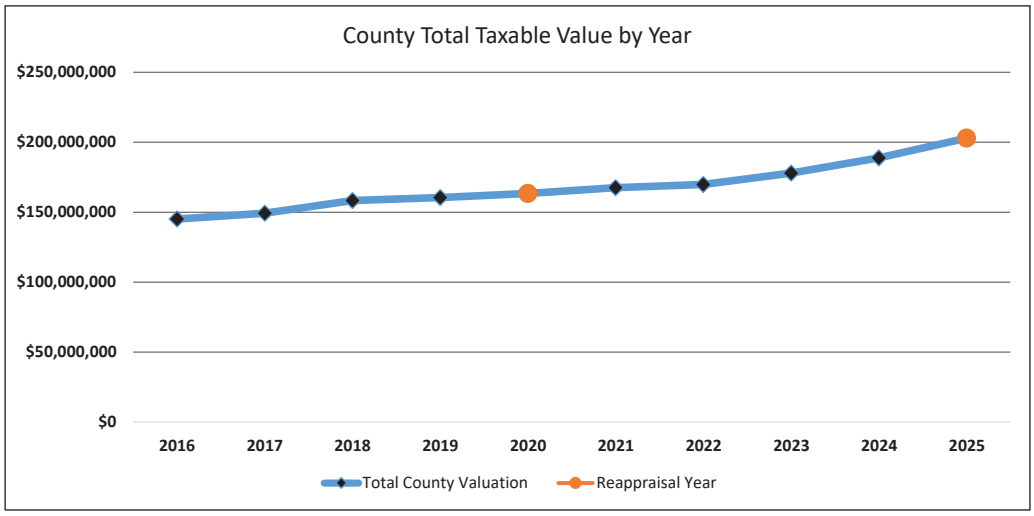
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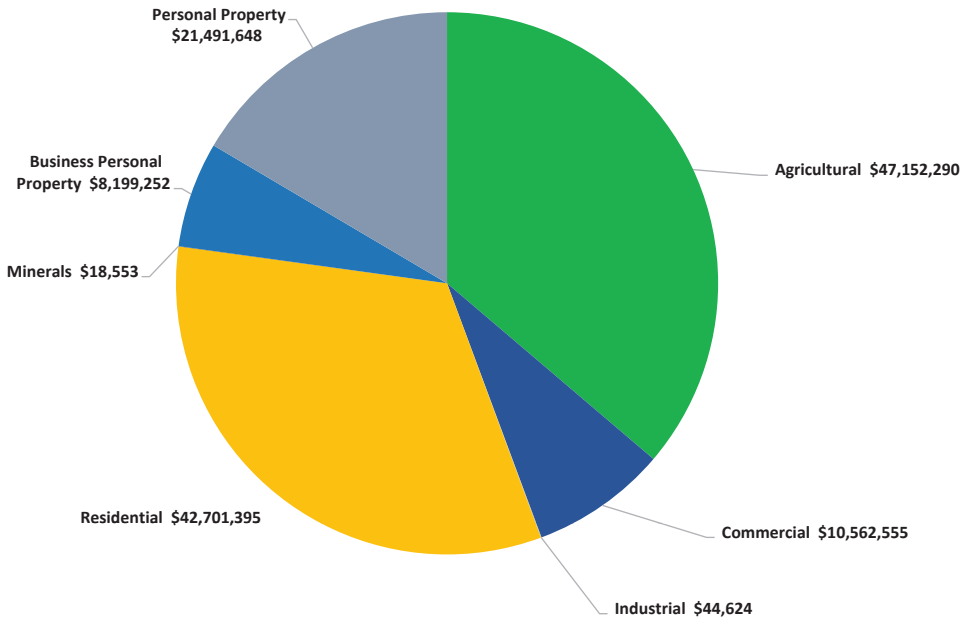


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	Average School District Millage	Statewide Rank	Average City Total	Statewide Rank	Average County Total	Statewide Rank	Average Overall Total	Statewide Rank
Millage Breakdown	38.88	38	5.28	13	9.80	10	51.32	22

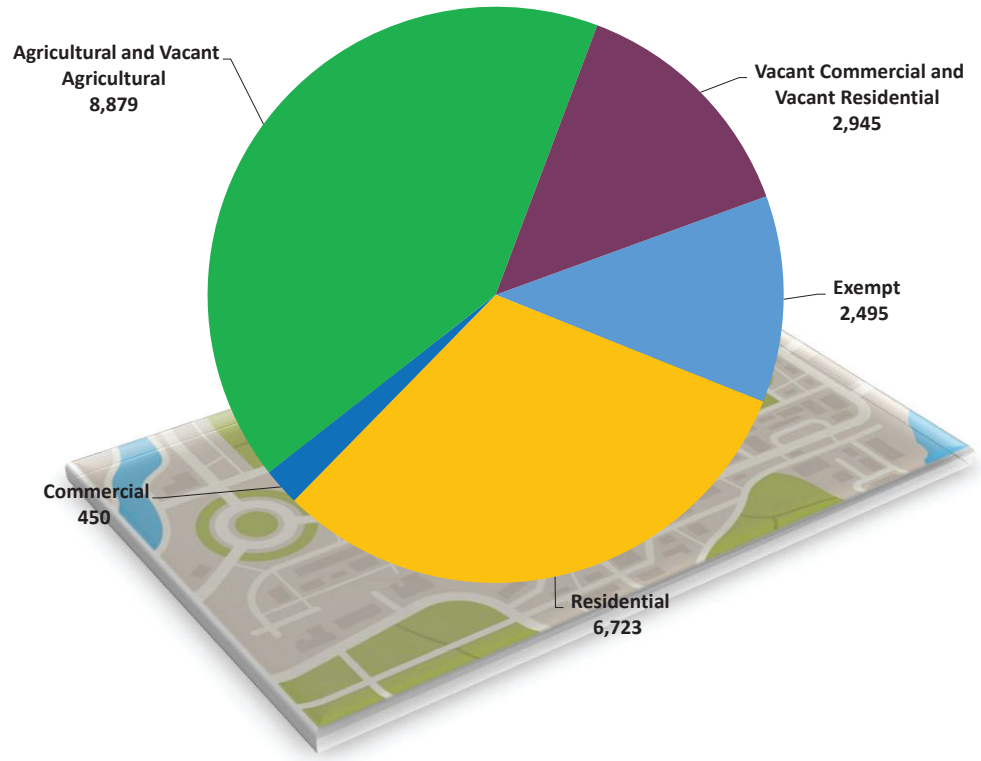
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Yell County

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**

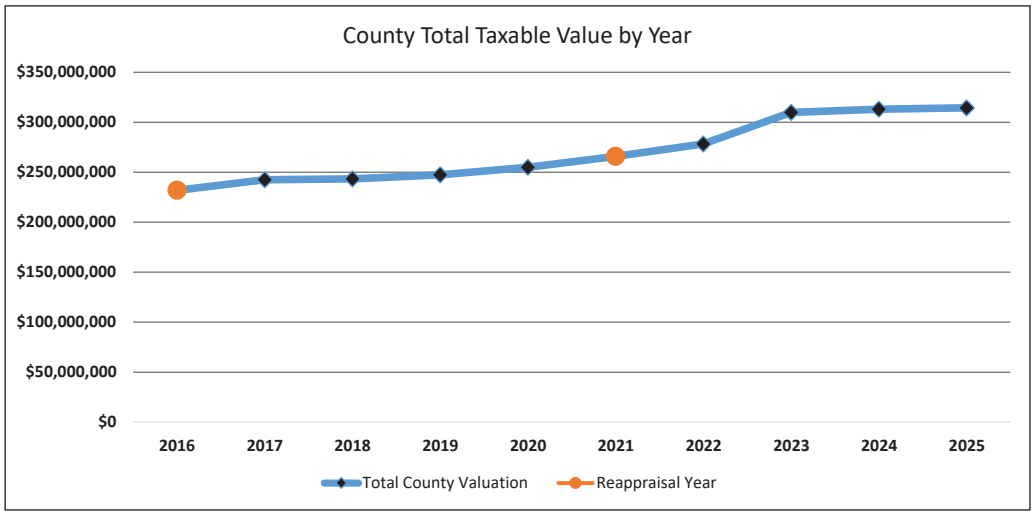
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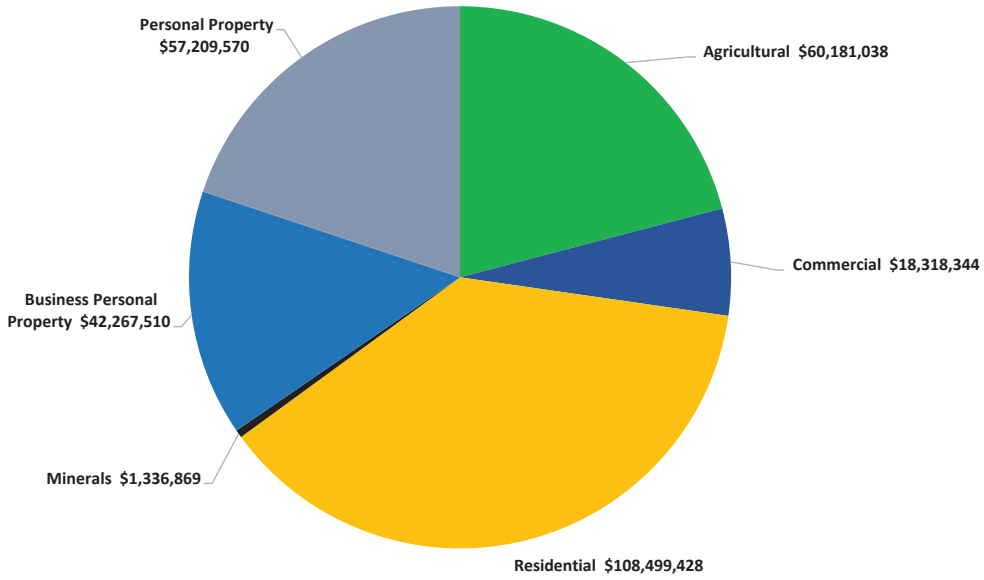


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Millage Breakdown	37.26	53	5.33	10	9.00	19	49.46	38

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