

**Property Tax Payer Rights**  
**Arkansas Code 26-23-202**

- (1) To be taxed fairly and assessed equitably throughout the state;
- (2) To have access to information concerning how the system of property taxation works and how their tax dollars are spent;
- (3) To participate in the determination of tax rates or millage rates levied in local taxing units;
- (4) To receive fair and courteous treatment throughout the property tax system;
- (5) To review the reassessments and methodology used in determining the value of their properties and that of comparable properties;
- (6) To receive a prompt response by government officials to inquiries regarding the value of their properties;
- (7) To require government officials or others responsible for the valuation of property to review and correct any measurement error to the nearest foot, clerical error, or other technical error which occurred in the valuation of their properties;
- (8) To be sent a notice setting forth the following:
  - (A) The amount of any change in the value of their properties;
  - (B) The right of the taxpayer to appeal such a change; and
  - (C) The procedures which must be followed on appeal, including the name, title, address, and telephone number of the secretary of the equalization board to whom the appeal and any supporting documentation should be directed, the deadline for requesting a hearing, and the proof required for adjustment of value;
- (9) To complete all steps in the appeal process before paying any disputed taxes;
- (10) To receive written notification of the outcome of any appeal; and
- (11) To recover any overpayment of taxes resulting from erroneous assessments within three (3) years after payment.