

SELECTED ARKANSAS STATUTES

This section contains legislation enacted in the state of Arkansas and pertinent to the assessment of personal property in general and commercial personal property in particular.

26-1-101. Definitions. As used in this act, unless the context otherwise requires:

“Oath” means oath or affirmation;

“Person” means firm, company, or corporation;

“Personal Property” means:

Every tangible thing being the subject of ownership,.. and not forming a part of any parcel of real property as defined;... (Note: *The portions of this statute referring to real property and intangible personal property are not quoted herein.*)

26-2-104. Violations in assessments or equalization generally.

Whoever shall violate any provision of law intended to secure the assessment or equalization of property, for which a penalty has not otherwise been provided, or neglects or refuses to obey any lawful requirement or order made by the county equalization board, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than ten dollars (\$10.00) nor more than one hundred dollars (\$100).

26-2-107. Disposition of property to avoid assessment.

If any person, for the purpose of avoiding listing for the payment of taxes any property subject to taxation, shall sell, give away, or otherwise dispose of the property, under or subject to any agreement expressed or implied or any understanding with the purchaser, donee, or recipient of the property that the property is to be reconveyed, restored, or redelivered to the person so disposing of the property, he or she shall be guilty of a violation and upon conviction be fined not less than five hundred dollars (\$500) nor more than one thousand dollars (\$1000).

26-3-201. Property subject to taxes generally.

All property, whether real or personal, in this state... shall be subject to taxation. Such property ...shall be entered on the list of taxable property for that purpose. (*The deleted portion of this Statute referred to intangible personal property, which has since been exempted under A.C.A. 26-3-302.*)

26-3-302. Intangible personalty. All intangible personal property in this state shall be exempt from all ad valorem tax levies of counties, cities, and school districts in this state.

The exemption provided in this section shall be applicable with respect to the assessment and taxation of intangible personal property on and after January 1, 1976, and no ad valorem taxes shall be assessed or collected on such property for any period after January 1, 1976.

26-24-102. Power and authority generally. The Arkansas Public Service Commission shall have the full power and authority in the administration of the tax laws of this state to have and exercise general and complete supervision over:

The valuation, assessment, and equalization of all property, privileges, and franchises; and

The several county assessors, county boards equalization, and other officers charged with the assessment or equalization of property taxes throughout the state, to the end that all assessments on property, privileges and franchises in this state shall be made in relative proportion to the just and true value of the property privileges, and franchises, in substantial compliance with the law.

26-26-201. Delinquent assessments. There shall be a penalty of ten percent (10%) of all taxes due on all persons and property delinquent in assessment.

Where the penalty of ten percent (10%) of the amount of all taxes due shall amount to less than one dollar (\$1.00), the penalty shall be arbitrarily fixed at one dollar (\$1.00).

All persons and property not listed for assessment with the

assessor on or before May 31 of the year in which the assessment is required, as provided by this chapter, shall be deemed delinquent in assessment, and the assessor shall so designate it on his records that the clerk may know each item of property and all persons so delinquent.

It shall be the duty of the clerk to affix and extend the penalty provided in this section against each item of property and all persons so delinquent.

The penalty shall be collected by the county tax collector and shall be by him paid into the county general fund.

Between January 1 and June 5 of each year, each county assessor shall file with the State Treasurer a sworn statement that he will comply with subsection (a) of this section. If a county assessor fails to file the statement by

June 5, then the State Treasurer shall withhold county turnback to that county until the statement is received by the State Treasurer.

If the neglect is willful, the delinquent shall be deemed guilty of a misdemeanor and shall be fined in any sum not more than one thousand dollars (\$1000).

In addition to the penalties for not assessing, delinquent persons shall be required to pay an additional fifty cents (\$.50) for each list, which shall go to the assessor.

This additional sum shall be collected by the tax collector in the usual manner.

26-26-303. Percentage of value to be used in appraisal. The appraisal and assessment shall be according to value as required by Arkansas Constitution, Article 16, Section 5.

The percentage of true and full market or actual value to be used in the appraisal and assessment shall be fixed and certified by the Arkansas Public Service Commission as provided by 26-24-104.

Until and unless a budget system is adopted with provisions for eliminating excessive and illegal tax rates and expenditures, the commission shall not fix and certify a percentage of true and full market or actual value in excess of twenty percent (20%).

26-26-901. Furnishing of forms. Upon the application of the property owner or other person required to file an assessment list, the assessor shall furnish appropriate blanks upon which to list and report the property required to be listed.

26-26-903. Owner to list property. Every person of full age and sound mind shall list the real property of which he is the owner, situated in the county in which he resides, the personal property of which he is the owner.

26-26-910. Valuations in listings not conclusive. The valuations as set out in any assessment list required under the provisions of this subchapter to be delivered to the assessor by the property owner shall not be held to be conclusive as to the value of the property so listed, and the assessor may make such assessment of the property as he may deem just and equitable.

The assessor, in each instance where he raises the valuation of any property which has been listed with him as by law required, shall deliver to the property owner or his agent a duplicate copy of the adjusted assessment list, or he shall notify the property owner or his agent by first class mail, which notice shall state separately the total valuation of real and personal property as listed by the property owner and as fixed by the assessor, and shall advise that the owner may, by petition or letter, apply to the Equalization board for the adjustment of the assessment as fixed by the assessor.

All applications shall be made to the board on or before the third Monday in August.

For the purpose of enabling the assessor to determine just and equitable values of property, he is authorized, and it shall be his

duty, to enter upon and make such personal inspection thereof as he shall deem necessary.

Any person shall, when called upon by the assessor, be required to answer upon oath and furnish proof demanded as to purchases, sales, transfers, improvements,... or any and all other information requested and pertaining to the location, amount, kind, and value of his own property or that of another person.

26-26-1102. Place of assessment. All real estate and tangible personal property shall be assessed for taxation in the taxing district in which the property is located and kept for use.

Tangible personal property in transit for a destination within this state shall be assessed only in the taxing district of its destination.

Tangible personal property in transit through this state including raw materials from within or outside this state used in the manufacturing process and tangible personal property manufactured, processed, or refined in this state and stored for shipment outside the state shall, for purposes of ad valorem taxation, acquire no situs in this state and shall not be assessed for taxation in this state.

The owner of tangible personal property in transit through this state and of tangible personal property in transit for a destination within this state may be required by the appropriate assessor, to submit documentary proof of the in-transit character and the destination of the property.

"Tangible personal property in transit through this state" means, for the purposes of this section, tangible personal property:

Which is moving in interstate commerce through or over the territory of this state; or

Which is consigned to or stored in or on a warehouse, dock, or wharf, public or private, within this state for storage in transit to a destination outside this state, whether the destinations specified when transportation begins or afterward, except where the consignment or storage is for purposes other than those incidental to transportation of the property; or

Which is manufactured, processed, or refined within this state and which is in transit and consigned to, or stored in or on, a warehouse, dock, or wharf, public or private, within this state for shipment to a destination outside this state.

26-26-1201. Date of valuation. All property in this state shall be assessed by the authorized authorities according to its value on January 1. However, stocks of merchants and manufacturers shall be assessed at the value of the average stock in possession or under control during the year immediately preceding January 1 of the year in which assessment is required.

26-26-1202. Valuation procedures. Personal property of any description shall be valued at the usual selling price of similar property at the time of listing.

If any personal property shall have no well-fixed or determined value in that locality at the time, then it shall be appraised at such price as in the opinion of the assessor could be obtained at that time and place.

(The beginning and ending portions of this Statute refer to real property and intangible personal property respectively, and are not quoted herein.)

26-26-1203. Merchants. Any person owning or having in his possession or under his control, within this state, with authority to sell it, any personal property purchased with a view to its being sold at a profit, or which has been consigned to him from any place out of this state, to be sold within this state, shall be held to be a merchant for the purpose of this valuation.

The property shall be listed for taxation and in estimating the value the merchant shall take the average value of the property in his possession or under his control during the year immediately preceding January 1 of the year in which the assessment is made.

If the merchant has not been engaged in the business for

one (1) year, then he shall take the average valuation during such time as he shall have been so engaged.

If the merchant is commencing business, he shall take the value of the property at the time of assessment.

26-26-1205. Manufacturers. Every person who shall purchase, receive, or hold personal property of any description for the purpose of adding to the value thereof by process of manufacturing, refining, rectifying, or by combination of different materials with a view of making a gain or profit by so doing, shall be held to be a manufacturer. He shall make out and deliver to the assessor a sworn statement of the amount of his other personal property subject to taxation, also including in his statement the average value, estimated as provided in 26-26-1203, of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying, or refining which from time to time he shall have on hand during the year next previous to the time of making the statement, if so long he shall have been engaged in such manufacturing business, and, if not, then during the time he shall have been so engaged.

Every person owning a manufacturing establishment of any kind and every manufacturer shall list as a part of manufacturer's stock the value of all engines and machinery of every description, used or designed to be used for the indicated purpose.

26-26-1407. Procedure and forms. The Assessment Coordination Department shall prescribe the forms to be used for the assessment and collection of tangible personal property pursuant to the provisions of this subchapter. The Division of Legislative Audit shall assist and guide the various county officials in establishing an appropriate procedure to be followed in assessing and collecting tangible personal property taxes and other matters necessary to effectively carry out the purposes of this subchapter.

26-26-1408. Time for assessment and payment. A taxpayer shall annually assess his or her tangible personal property for ad valorem taxes during the period from January 1 through May 31.

Taxable tangible personal property of a new resident and a new business established between January 1 and May 31 and taxable tangible personal property acquired by a resident during the period from January 1 through May 31, except tangible personal property acquired during the period of May 2 through May 31, shall be assessable without delinquency within thirty (30) days following the date of its acquisition.

All taxable tangible personal property assessable during this period shall be assessed according to its market value as of: January 1 of the year of the assessment; or the date of acquisition if the tangible personal property was acquired during the period of January 2 through May 31 of the year of assessment.

The ten percent (10%) penalty for delinquent assessment shall not apply to tangible personal property becoming eligible for assessment through May 31, except that the tangible personal property acquired during the period of May 2 through May 31 shall be assessable without penalty within thirty (30) days following the date of its acquisition.

Taxable tangible personal property of a person moving his or her residence from Arkansas, and taxable tangible personal property disposed of by a resident and a business, during the period between January 1 and May 31, if assessed for that year, shall be removed from the assessment rolls, and if not assessed, shall not be deemed assessable for that year.

Before removal of the tangible personal property from the assessment rolls, it shall be the responsibility of the property owner to provide the county assessor with notification, and, upon request from the county assessor, proof of the disposal.

The tangible personal property referred to in subdivisions (a)(1)(4) of this section shall not include the inventory of commercial establishments because specific provisions for the assessment of the inventory of a commercial establishment is provided elsewhere in this Arkansas Code.

The county assessor may list, value, and assess tangible

personal property for a period extending through July 31 of each year of assessment. Assessment of tangible personal property after July 31 shall be according to provision of existing law.

Personal property taxes are payable each year between the first business day in March and October 15 inclusive.

26-27-315. Equalization of assessments. (a) Immediately after the county assessor files his or her report of the assessment of real and personal property in the office of the clerk of the county court as required by law, the clerk of the county court shall present the report of the assessment to the county equalization board, and the county equalization board shall proceed to equalize the assessed valuation of the properties.

(b) For this purpose, the county equalization board shall observe the following rules:

(1)(A) It shall raise or lower the valuation of any property to bring about a complete equalization.

(B) It shall not raise or lower the valuation of any property without documenting the reason for raising or lowering the valuation of the property, and the documentation shall be attached to the appropriate property record card or cards.

(C) The reasons for lowering or raising the valuation of property shall be limited to: (i) The assessment is unfair compared with other properties of the same kind similarly situated, evidenced by the fact that the property is assessed higher than neighborhood properties of the same use, size, materials, and conditions;

(ii) The assessment is clearly erroneous, evidenced by the fact that the appraisal relies on substantially inaccurate or insufficient information concerning the property; or

(iii) The assessment is manifestly excessive or greatly exceeds what willing and knowledgeable buyers will pay similarly motivated sellers for the property, evidenced by selling prices of similarly situated properties.

(D)(i) It shall not raise or lower the value of any property without reviewing values of similarly situated properties.

(ii) If the same reason for raising or lowering the value of the property exists for those similarly situated properties, the values for those properties shall also be raised or lowered, and the changes shall be documented.

(E) It shall not materially change the records of the county assessor's office, but may only direct that the assessed value of property be raised or lowered in keeping with its documented findings;

(2)(A) In each instance in which the county equalization board shall raise the valuation of any property, it shall immediately notify the owner or his or her agent by first class mail of the increase.

(B) However, all persons present before the county equalization board in person or by agent at the time the increase is ordered are there so notified and shall not be entitled to further notice.

(C) The notice shall state the valuation returned by the county assessor and the valuation fixed by the county equalization board and shall advise the owner or his or her agent that he or she may in person, by agent, petition, or the equalization board if the application shall be made on or before the first Saturday next preceding the third Monday in September if in regular session for equalization or before the first Saturday next preceding the third Monday of November if meeting in special sessions; and

(3) In each instance in which an assessment is raised and the owner or his or her agent has applied for consideration or hearing for an adjustment of his or her assessment, if the county equalization board has failed to take action on his or her application before adjourning its regular session or if it fails to convene in special session to consider the application, then the county equalization board shall reduce all such increases to the assessed levels of the previous year.

26-34-101. Preference of tax liens. Taxes assessed upon real and personal property shall bind them and be entitled to preference over all judgments, executions, encumbrances, or liens whatsoever created.

All taxes assessed shall be a lien upon and bind the property assessed from the first Monday of January of the year in which the assessment shall be made and shall continue until the taxes, with any penalty which may accrue thereon, shall be paid. However, as between grantor and grantee, the lien shall not attach until the last date fixed by law for the county clerk to deliver the tax books to the collector in each year after the tax lien attaches.

c)(1) Failure to satisfy a personal property tax lien following a purchase of a business or a business's assets, goods, chattels, inventory, or equipment not in the ordinary course of business shall result in the assessment of an additional penalty under §26-36-201(c) except with respect to a purchase of the following:

(A) A vehicle subject to registration; or

(B) A manufactured home or a mobile home.

(2) A purchase of a business or a business's assets, goods, chattels, inventory, or equipment not in the ordinary course of business does not include the deed of property in lieu of foreclosure or the acquisition of title to property following a foreclosure sale.

26-36-201. Dates taxes are due and payable.

(a)(1) All taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, are due and payable at the county collector's office between the first business day of March and October 15 inclusive.

(2) All taxed unpaid after October 15 are delinquent.

(b)(1) The county collector shall extend a penalty of ten percent (10%) against all delinquent taxpayers that have not paid their taxes within the time limit specified.

(2) The county collector shall collect the penalty provided in subdivision (b)(1)(A) of this section.

(c) The county collector shall extend an additional penalty of ten percent (10%) upon all delinquent taxpayers if the taxpayers' delinquent personal property taxes are not satisfied or paid in full by October 15 following the purchase of a business or the assets, goods, chattels, inventory, or equipment of a business not in the ordinary course of business.

(d) A penalty shall not be assessed against a taxpayer who is a member of the United States armed forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.

(e) When October 15 falls on a Saturday, Sunday, or a holiday observed by the United States Postal Service, the taxes shall become due and payable the following business day that is not a holiday observed by the United States Postal Service.

STATE OF ARKANSAS

PERSONAL PROPERTY ASSESSMENT MANUAL

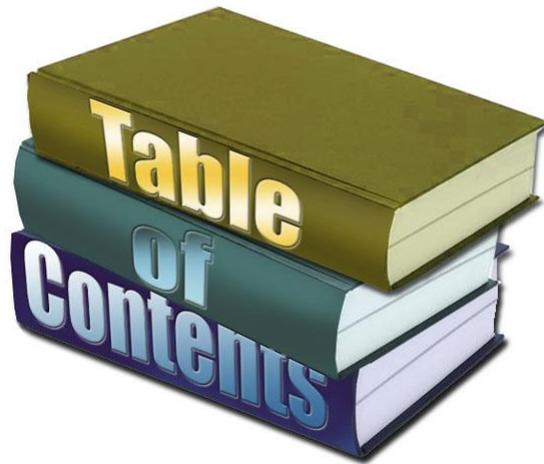
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AMBULANCES

TYPE 1: TRUCK WITH ENCLOSED BOX

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Chevrolet 10' Aluminum Steel														
	3160	2760	2390	2200	2030	1910	1690	1670	1480	1310	1140	1020	930	850
	2950	2520	2260	2040	1900	1740	1620	1440	1300	1210	1080	940	840	750

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Chevrolet 12' Aluminum Steel														
	3260	2800	2520	2250	2090	1930	1800	1660	1480	1350	1220	1040	990	900
	3070	2480	2260	2040	1900	1740	1620	1460	1330	1200	1070	970	890	800

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Dodge Kary Van 12" Body 15" Body														
	3100	2550	2280	2050	1900	1840	1660	1480	1360	1250	1110	900	810	730
	3360	2830	2560	2310	2000	1970	1820	1660	1490	1330	1200	1080	950	860

TYPE 2: RAISED ROOF VAN WITH WALK THROUGH

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Chevrolet Van 6 Cylinder 8 Cylinder														
	2310	1910	1700	1560	1410	1290	1200	1100	1000	890	810	720	670	600
	2580	2160	1920	1750	1670	1530	1390	1190	1070	990	890	830	720	680

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Dodge Tradesman Van 6 Cylinder 8 Cylinder														
	2350	1920	1720	1560	1420	1300	1190	1100	1050	940	850	780	710	630
	2670	2180	1890	1710	1590	1480	1350	1220	1120	1000	890	800	720	650

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Maxi Van 6 Cylinder 8 Cylinder														
	2450	2020	1940	1630	1490	1310	1140	1140	1010	920	830	710	630	570
	2690	2220	1990	1820	1630	1500	1380	1260	1180	1060	950	860	780	700

Make & Model	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Ford Econoline 6 Cylinder 8 Cylinder														
	2480	2080	1820	1660	1510	1400	1280	1400	1100	970	840	750	700	650
	2850	2360	2080	1870	1720	1630	1520	1350	1220	1100	990	880	820	750

NOTE: Each type is equipped with a Medical Package and an Emergency Medical Services Radio which is required under federal specifications.

LOGGING EQUIPMENT

Log Trailers	-	Billet Loaders and Frames									
Equipment		2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Loader Only		440	410	350	320	280	240	210	190	180	170
Loader/Frame		570	530	450	390	340	280	230	200	190	180
Loader/ Frame-heavy		700	650	540	450	380	320	280	240	220	200
Depreciation		Apply at a rate of 10% of the previous year's value to a minimum value of 20% of original cost new.									
Note		Most billet or logging trailers have both the loader and frame as one body; however, the loader pricing has been included separately since some older models have the loader only. The loader consists of a hoist and cable used to lift pulpwood onto the trailer.									
Miscellaneous Equipment		Add 10% to 20% of the total value of manual-assessed items to account for such miscellaneous equipment as disks, harrows, plows, cultivators, sprayers, etc.									
Irrigation Systems		The following rates can be used to value center-pivot irrigation equipment. Rates reflect the <u>assessed</u> value per linear foot per year of manufacture. Pumps are not included in these rates.									

2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
7.30	6.60	6.00	5.40	4.85	4.40	3.90	3.55	3.20	2.85	2.60	2.30	2.10	1.90	1.70

Add For:	Towable Systems:	20% to 40% per linear foot
	Hydrostatic Systems:	10% to 20% per linear foot
Module Builders	Average Cost New-	\$18,000 Manual (Hydraulic lift)
		\$21,800 Automatic (Electronic chip)
Use 16 Year Depreciation.		

LIVESTOCK

Registered bull of any breed (to be used physically or by artificial insemination on a registered cow herd maintained primarily for production of breeding stock) valued at over \$3000 and/or having a minimum value of \$300, should be valued at 20% of its purchase price.

CATTLE		Beef and Dairy Bulls	Assessed Value
Grade			
AAA	Registered bull of any breed (as indicated above) valued at over \$10,000 or having a value of \$200 to \$300		2,000
AA	Registered bull of any breed (as indicated above) valued at \$7,500 to \$10,000 having value of \$150 to \$200		1,000
A	Registered bull of any breed (as indicated above), valued at \$500 to \$1000 or having value of \$100 to \$150		150
B	Registered bull of any breed valued at \$250 to \$500		100
C	Grade Bull		50

Grade	Beef Cows	Assessed Value
AAA	Registered cow of any breed (maintained primarily for the production of breeding stock) valued at over \$1,000 and/or her offspring having a value of \$300	
AA	Registered cow of any breed (maintained primarily for the production of breeding stock), valued at \$500 to \$1,000 and/or her offspring having a value of \$200	
A	Registered cow of any breed (maintained primarily for the production of breeding stock)	100
B	Registered or grade cow of any breed (maintained primarily for production of commercial stock)	60
C	Scrub cow of any breed	40

LIVESTOCK Cont.

Dairy Cows		Assessed Value
Registered cow of any breed of high production in a Grade A Dairy		200
Grade cow of any breed		120
Scrub cow of any breed		40

Non-Producing Beef and Dairy		Assessed Value
Registered – under six months of age		50
Registered – six months - one year of age		60
Registered – one – two years of age		75
Grade – under six months of age		40
Grade – six months –one year of age		50
Grade – one –two years of age		60

Horses and Mules		Assessed Value
Thoroughbreds – Variety of stock of this type precludes assignment of fixed value. Assess at 20% of owners’ insured value.		
		Assessed Value
Stallions (including Shetlands)		50- 100
Jacks		50- 100
Horses – riding stock (fancy)		100- 500
Horses - riding stock (common)		50 - 100
Horses - show		200- 1000
Shetland ponies		20-50

Swine		Assessed Value
Registered swine over nine months – used for reproduction		20- 30
Grade swine over nine months		15 -20
Commercial swine		10 - 15

Ratites		Assessed Value
Apply the following values only to adult proven breeder birds		Assessed Value
Ostrich		150
Emu		40
Rhea		10

LIVESTOCK Cont.

Poultry	Chickens, commercial - Layers	Assessed Value
Pullets, per bird		\$.10
Laying, per bird		\$.20
Breeders, per bird		\$.20
Broilers, per bird		\$.08
Turkeys, commercial layers, per bird		\$.60
Turkeys, commercial broilers, per bird		\$.15
Ducks and geese		\$.20
Other farm-raised game birds		\$.20
NOTE:	The number of commercial birds to be assessed for the year should be a figure representing the average number of birds on hand at any given time during the year. This figure may best be determined based on the capacity of a production house if available, or by averaging groups of birds on hand throughout the year.	

Miscellaneous	Assessed Value
Chinchillas	\$20 –\$ 30
Dogs (commercial kennels)	\$10 -\$ 50
Rabbits (domestic)	\$.25
Bees per stand (note: first ten stands exempt)	\$5-\$10

Poultry Production Equipment Prices

Except where otherwise noted, all prices below are to equip a standard 40' x 400' poultry house. Adjustments for different sized houses should be made at the rate of +/- 5% equipment prices for each +/- 10% in house size. Turkey finish houses and laying houses may be unheated. All prices include motors, augers, etc. Equipment costs should be depreciated each year using the appropriate (provided by ACD) schedule(s) as indicated by the Total Economic Life figure listed with each type of equipment.

		COST			
Feeders	TEL	Chicken	Turkey		
Chain	8	\$ 5,500	\$ 6,000		
Pan	8	\$ 6,500	\$ 7,200		
Waterers					
Nipples	8	\$ 4,500	\$ 5,000		
Bell	8	\$ 1,750	\$ 2,000		
Laying Equipment					
Automatic Nests w/conveyor	8	\$22,000	\$26,500		
Other Equipment	TEL	Cost	Other Equipment	TEL	Cost
Fogger Systems	8	\$ 750	Feed bins, External	10	\$2,250
Fans, External	8	\$4,000	Feed Hoppers Internal	8	\$3,250
Fans, Stir	8	\$3,500	Environmental Computer	5	\$2,400
Curtains, Automatic	5	\$2,000	Brooders & Space Heaters	8	\$5,000
Curtains, Manual	5	\$1,500	Medicator System	5	\$ 200
Curtain, Internal Divider	5	\$ 150	Egg Cooler	8	\$2,000

Updated 12/3/13