



STATE OF ARKANSAS
ATTORNEY GENERAL
LESLIE RUTLEDGE

Opinion No. 2021-057

December 21, 2021

The Honorable Bob Ballinger
State Senator
1047 CR 5099
Ozark, AR 72949

Dear Senator Ballinger:

This is in response to your request for an opinion from this office regarding the annual equalization board seminars conducted by the Assessment Coordination Division of the Arkansas Department of Finance and Administration. In this regard, you have asked the following question:

Is online training provided for in the law, or is it specifically prohibited that the training required for recertification be done online?

RESPONSE

Arkansas Code section 26-27-324 charges the Arkansas Department of Finance and Administration's Assessment Coordination Division (ACD) with providing comprehensive training and education to members of county equalization boards. The statute does not contain any specifications or restrictions regarding the delivery format of these trainings. Therefore, it is my opinion that ACD may conduct comprehensive trainings online for members of county equalizations boards.

DISCUSSION

I take your question to be referring to Ark. Code Ann. § 26-27-324, which tasks ACD with providing comprehensive training and education courses and materials to members of county equalizations boards. Board members must complete a

comprehensive course, or “seminar,” every three years in order to remain certified and to participate in county equalization board hearings.¹

As relevant to your question, section 26-27-324 provides:

(a)(1) Beginning January 1, 2018, the Director of the Assessment Coordination Division shall:

- (A) Approve curricula and provide materials for use in training and educating members of county equalization boards;
- (B) Supervise a comprehensive course for training and education of members of county equalization boards and issue certificates indicating course completion;
- (C) Make all materials for use in training and educating members of county equalization boards freely available online; and
- (D) Provide staff to respond to technical questions relating to the duties and responsibilities of members of county equalization boards and property appraisal issues.²

While this subdivision requires that all training materials be made “freely available online,” it does not specify whether the trainings themselves should be conducted online or in person. Instead, the statute simply charges the ACD Director with overseeing the trainings, which, in my opinion, would include determining their delivery format.³

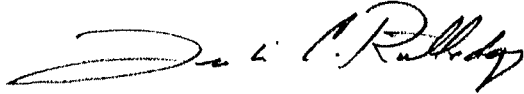
¹ Ark. Code Ann. § 26-27-324(d) (Repl. 2020). The ACD Director may waive this requirement for appraisers who are registered, licensed, or certified to perform appraisals in Arkansas and for attorneys licensed to practice law in Arkansas. *Id.* at § 26-27-324(c)(3)(B).

² *Id.* at § 26-27-324(a)(1).

³ Note that the ACD Director does not have free reign with respect to establishing and conducting the comprehensive course, as subsection 26-27-324(b) lists certain topics that must be covered in the course curricula and materials.

In response to your specific question, therefore, ACD may conduct online trainings for members of county equalization boards; and there is no “specific prohibition” that prevents it from doing so.⁴

Sincerely,

A handwritten signature in black ink, appearing to read "Leslie Rutledge". The signature is fluid and cursive, with a large initial "L" and "R".

LESLIE RUTLEDGE
Attorney General

⁴ As you may know, ACD currently uses a combination of online and in-person training seminars for members of county equalization boards, such that board members may choose their method of attendance.