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County Taxes

What Is Personal Property Tax And Who Must Pay It?

All political subdivisions in Arkansas (including counties, cities and school districts) are authorized by state law to impose taxes on real property, such as a house or land and personal property. Personal property consists of automobiles, pickup trucks, recreational vehicles, boats and motors, motorcycles and all-terrain vehicles. These taxes are known as "ad valorem" taxes. They are imposed according to item value only. Personal property taxes do not include furniture and household possessions.

Local county tax assessors and collectors calculate and collect all personal and real property taxes. Revenue derived from personal property taxes supports your local government agencies. Personal property must be assessed each year before May 31. Any personal property taxes assessed after the deadline will include a monetary penalty determined by the respective county. These taxes are due on or before October 10 of the following year.

Assessment is twenty percent (20%) applied to the "true market value" of real (real estate) property and to the usual selling price of personal property (vehicles, boats, etc.). The tax due is calculated as the assessed value times the local millage rate. Agricultural and forest lands, however, are assessed at "use" value rather than true market value of real property. Merchants' stocks and manufacturers' are assessed at "annual average value."

New residents should contact their respective county tax assessor for actual rates. In Pulaski County (Little Rock/ North Little Rock), call (501) 324-8345; in Saline County (Benton/Bryant), call (501) 303-5602; in Faulkner County (Conway), call (501) 450-4921; in Garland County (Hot Springs), call (501) 622-3710; in Jefferson County (Pine Bluff), call (870) 541-5313; in Miller County (Texarkana), call (870) 774-1001; in Pope County (Russellville), call (501) 968-7016; in Sebastian County (Fort Smith), call (501) 783-4163; in Washington County (Fayetteville/Springdale), call (501) 444-1526; and in Benton County (Bentonville/Rogers), call (501) 271-1040. A comprehensive list of tax assessors, collectors and other county officials is available from:

Assessment Coordination Department

1614 West Third Street
 Little Rock, AR 72201
 (501) 324-9240

What Are Special Property Tax Exemptions?

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A disabled veteran, who has been awarded special monthly financial compensation by the Veteran's Administration (VA), is exempt from all state taxes on the homestead and personal property if: 1.) there is the loss of or the use of one or more limbs; 2.) total blindness in or both eyes; and 3.) the loss of service connected to one-hundred percent (100%) of a person's total and permanent disability. This exemption is extended to a veteran's unmarried surviving spouse and his or her minor children.

The Arkansas Homestead Property Tax Refund Act allows a refund to certain lower-income residents age 62 years old or older or disabled persons as defined in Title XIX of the Social Security Act, or a non-service connected disabled veteran, who own and reside in their home. The refund is for part or all of their real estate taxes paid up to \$300. This refund is limited to residents with annual household incomes of \$25,000 or less for the tax year 1999. The income limit is raised to \$30,000 or less for the tax year 2000.

Qualified residents should file for their property tax refund as soon as possible after December 31 the year the tax was paid. To claim a refund or to obtain eligibility information, call the Department's Property Tax Refund Unit at (501) 682-7265.

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