## Tax Division



**Arkansas Public Service Commission** 

# BIENNIAL REPORT

2018 - 2019

Ted J. Thomas Chairman (501) 682-5806

Kimberly A. O'Guinn

Commissioner (501) 682-5809

**Justin Tate** Commissioner (501) 682-5809

### ARKANSAS PUBLIC SERVICE COMMISSION TAX DIVISION

1000 Center Street
PO Box 8021
Little Rock, Arkansas 72203-8021
Office: (501) 682-1231 Fax: (501) 682-6043
Email: tax@arkansas.gov



February 7, 2020

The Honorable Asa Hutchinson Governor State Capitol Building Little Rock, AR 72201

Dear Governor Hutchinson:

Pursuant to the provisions of Ark. Code. Ann. §26-24-121, the Tax Division of the Arkansas Public Service Commission submits its Biennial Report for the years 2018 - 2019. This report shows the assessed value of the property of utilities and carriers certified to the county assessors for placement on the tax rolls, and the assessed value of the property of certain carriers certified to the Department of Finance and Administration for collection of the tax.

The tax revenue resulting from utility and carrier assessments provides monetary support for the schools, cities, and counties of Arkansas. The annual tax revenue resulting from the assessments certified to the Department of Finance and Administration is used to partially fund the Tax Division, the Assessment Coordination Department, and the Counties and Municipalities Section of Legislative Audit.

The assessments on utility and carrier property in Arkansas as determined by the Tax Division have increased from \$5,036,088,778 in 2018 to approximately \$5,263,105,213 in 2019. This is an increase of \$227,016,435 and represents an approximate gain of 4.3% in assessed value.

Sincerely,

Sarah M. Bradshaw

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Director

Tax Division, P.S.C.

SMB/rsc



#### **MISSION STATEMENT**

The Arkansas Public Service Commission is a pro-active, solutions-oriented agency that maximizes customer value and enhances the economic environment of the state. This is done by ensuring safe, reliable and reasonably-priced utility service; educating consumers to make independent and informed choices; and ensuring the fair and equitable ad valorem assessment and equalization of public utility and carrier property.

It is the mission of the Arkansas Public Service Commission Tax Division to efficiently and effectively render ad valorem assessments for utilities and carriers; to perform all duties regarding the ad valorem assessment of public utility and carrier property in a manner that is fair and equitable to all stakeholders; and to conduct its business in a manner that is responsive to all stakeholders and worthy of public trust.

#### Introduction

The Tax Division of the Arkansas Public Service Commission is responsible for the annual valuation and ad valorem assessment of public utilities and carriers operating in Arkansas.

During 2019, the Tax Division valued and assessed the real and personal property of 247 telecommunications companies and their operating subsidiaries, 29 cable television companies and their operating subsidiaries, 33 electric companies and cooperatives, 16 gas companies, 12 pipeline companies, 3 solar companies, 4 water companies, 25 railroads, 393 private car companies, 19 airlines, 55 barge lines and 23,106 motor carriers. The market value of the utilities and carriers valued by the Tax Division in 2019 was approximately \$26,315,500,000, which represents an assessed value of approximately \$5,263,100,000 and an estimated property tax of \$253,739,314.

In 2018, the Tax Division valued the real and personal property of over 34,357 utilities and carriers. The assessed value of the utilities and carriers in 2018 was approximately \$5,036,000,000 and the estimated property tax on the assessed value was approximately \$242,795,000.

The property tax revenue resulting from the assessments made by the Tax Division is a significant source of monetary support for the schools, cities, and counties of Arkansas. In addition, Ark. Code Ann. § 26-26-1616 provides for an Ad Valorem Tax Fund, funded by revenues resulting from the Tax Division's assessments on carriers. The Ad Valorem Tax Fund is used to fund the Counties and Municipalities Section of Legislative Audit, the Assessment Coordination Department, and the Tax Division. The taxes and penalties collected from water transportation companies in excess of \$2,500,000 are deposited in the State Treasury and credited to the Arkansas Waterways Commission, the Arkansas Port, Intermodal, and Waterways Development Grant Program, and the Arkansas River Navigation System Fund. The State Treasurer may transmit the remainder of the Fund to the respective counties in the state.

#### **HISTORY**

The Tax Division of the Arkansas Public Service Commission's origin can be traced to Act 114 of 1883. The General Assembly created the Board of Railroad Commissioners in 1883. The Board was given the power of original assessment of certain railroad properties for the purpose of taxation. Subsequent acts have broadened the responsibilities of the Tax Division and placed the administration and enforcement of the property tax laws related to public utilities and carriers under the direction and supervision of the Arkansas Public Service Commission. The Tax Division's assessment responsibilities have been expanded to include the assessment of airlines, motor carriers, barge lines and utilities operating within the state of Arkansas, as well as railroads.

#### **AGENCY ORGANIZATION**

The Tax Division's authorized budget for fiscal year 2018 - 2019 is \$1.4 million. The budget includes a contingency fund of \$400,000 for tax assessment appeals. The Tax Division must have prior approval to access the contingency fund. The Division is authorized to employ a staff of fifteen full-time employees including a Director, an Assistant Director, an Assistant Director of Motor Carrier Programs, a Financial Analyst, a Fiscal Support Manager, a Tax Valuation Supervisor, a Research Project Analyst, an Administrative Analyst, a Finance Program Analyst, and six Tax Valuation Analysts. The Division is also allowed five part-time positions.

#### **ASSESSMENT PROCESS**

Each year, the Tax Division mails Ad Valorem Report forms to the utilities and carriers to obtain the information needed for the assessment process. With the exception of motor carriers and private car companies, the companies are required to file the completed forms with the Tax Division on or before March 1. Motor carrier companies are required to file the completed report forms by March 31, and private railroad car companies are required to file the completed report forms by April 1. Utilities and carriers may be granted an extension of not more than sixty days to file the report forms. Companies that fail to file the

report form within the time required are delinquent and are subject to penalties prescribed in Ark. Code Ann. § 26-26-1604.

Once the Tax Division receives the report forms, it begins the process of valuing and assessing the companies. The Tax Division considers the economic and financial factors that impact the various industries and factors that may affect a specific company's valuation in the valuation and assessment process. The Tax Division personnel must have specialized knowledge of the industries assessed and stay abreast of the economic, regulatory, and technological changes that take place in the utility and carrier industries. As part of the assessment process, the Tax Division holds informal pre-assessment hearings with utilities or carriers that request such hearings.

Once the Tax Division completes the valuation and assessment process, the utility assessments are submitted to the Arkansas Public Service Commission for approval and the carrier assessments are submitted to the Arkansas State Highway Commission for approval. After the Commissions approve the assessments, a notice of assessment is mailed to each of the utilities and carriers assessed by the Tax Division. The utilities and carriers then have a thirty (30) day period to file a formal petition for review of the assessment. The final assessment amounts for utilities and railroads are certified to the County Assessors on or before July 15th to be placed on the county tax rolls. Motor carrier, airline, barge line and private car company assessments are certified to the Department of Finance and Administration in February of the year following the assessment. The applicable millage rates are applied to the assessments by county or state officials to produce the tax amounts to be billed and collected.

When a utility or carrier files a timely petition for review of its assessment, a hearing on the petition is held before the appropriate commission. Currently, there are no appeals pending before the Public Service Commission or the Highway Commission. The decisions of the Public Service Commission and the Highway Commission on utility or carrier assessment appeals may be appealed to the Pulaski County Circuit Court.

#### **Three Year Comparison**

Class of Property	2017	2018	2019	GAIN OR LOSS	
ciaco en riopenty	Assessed Values	Assessed Values	Assessed Values		
Airline (Real)	0	0	0	0	
Airline (Situs)	2,550,870	1,847,160	1,313,900	(533,260)	
Barge Line (Real)	0	41,660	41,660	0	
Barge Line (Situs)	154,800	125,460	180,260	54,800	
Cable Television	190,833,950	205,105,270	217,280,070	12,174,800	
Cellular Telephone	412,413,140	419,465,940	408,950,400	(10,515,540)	
Electric Cooperative	657,546,320	684,587,980	718,084,770	33,496,790	
Gas Trasmission	554,841,210	556,149,280	568,545,790	12,396,510	
Motor Carrier (Real)	8,548,740	8,641,860	8,669,950	28,090	
Private Car (Situs)	3,671,450	2,687,600	1,114,300	(1,573,300)	
Private Electric	1,528,790,830	1,551,316,850	1,662,144,410	110,827,560	
Pipeline	85,287,280	183,375,150	187,810,170	4,435,020	
Railroad	533,722,630	560,776,230	583,842,842	23,066,612	
Reseller Telephone	2,814,170	4,324,510	4,097,460	(227,050)	
Solar	4,280,470	4,849,320	5,874,830	1,025,510	
Telephone	298,574,340	291,134,830	280,214,444	(10,920,386)	
Water	7,842,820	7,518,040	7,534,000	15,960	
Total Certified to Counties	4,291,873,020	4,481,947,140	4,655,699,256	173,752,116	
Airline	22,561,740	25,257,550	29,161,210	3,903,660	
Barge Line	69,391,310	127,013,090	117,302,535	(9,710,555)	
Motor Carrier	418,699,985	390,881,388	\$450,198,512	59,317,124	
Private Car	10,321,340	11,080,690	10,743,700	(336,990)	
Total Certified to DFA	520,974,375	554,232,718	607,405,957	53,173,239	

GRAND TOTAL 4,812,847,395 5,036,179,858 5,263,105,213 226,925,355

#### Ten Year Comparision 2009-2019

Class of Property	2009 Assessed Values	2019 Assessed Values	GAIN OR LOSS	
Airline (Real)	0	0	0	
Airline (Situs)	871,300	1,313,900	442,600	
Barge Line (Real)	0	41,660	41,660	
Barge Line (Situs)	0	138,600	138,600	
Cable Television	143,928,940	217,280,070	73,351,130	
Cellular Telephone	336,597,250	408,950,400	72,353,150	
Electric Cooperative	484,140,210	718,084,700	233,944,490	
Gas Transmission	349,648,000	568,545,790	218,897,790	
Motor Carrier (Real)	9,184,770	8,674,950	(509,820)	
Pipeline	29,297,300	187,810,170	158,512,870	
Private Car (Situs)	2,789,100	1,114,300	(1,674,800)	
Private Electric	832,860,000	1,662,144,410	829,284,410	
Railroad	243,173,540	583,842,842	340,669,302	
Reseller Telephone	1,567,350	4,097,460	2,530,110	
Solar		5,874,830	5,874,830	
Telephone	348,277,940	280,214,444	(68,063,496)	
Water	4,141,000	7,534,000	3,393,000	
Total Certified to Counties	2,786,476,700	4,655,662,526	1,869,185,826	

#### 2018 - 2019 County Comparison

Clark         40,428,507         43,339,619         2,911,112         Monroe         18,735,257         19,486,882         751,625           Clay         33,068,232         36,086,458         3,018,226         Montgomery         6,811,512         7,284,037         472,525           Cleburne         30,788,068         31,011,795         223,727         Nevada         19,195,288         20,653,815         1,458,527           Cleveland         14,912,733         15,163,891         251,158         Newton         11,297,711         11,700,780         403,069           Columbia         37,483,881         39,726,559         2,242,678         Ouachita         36,462,623         38,895,025         2,432,402           Conway         52,393,629         53,933,114         1,539,485         Perry         10,195,893         10,886,726         690,833           Craighead         82,485,271         86,105,961         3,620,690         Phillips         39,951,973         40,342,478         390,505           Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Poinsett         35,998,128 <t< th=""><th>COUNTY</th><th>2018 Total</th><th>2019 Total</th><th>GAIN/LOSS</th><th>COUNTY</th><th>2018 Total</th><th>2019 Total</th><th>GAIN/LOSS</th></t<>	COUNTY	2018 Total	2019 Total	GAIN/LOSS	COUNTY	2018 Total	2019 Total	GAIN/LOSS
Baxter         36,160,167         36,908,096         747,929         Little River         27,342,900         29,511,497         2,168,597           Benton         216,563,879         228,580,661         12,996,772         Logan         40,188,760         40,679,731         490,971           Bradley         10,417,830         11,550,800         1,132,970         Madison         23,182,729         25,451,577         2,268,848           Calhoun         18,900,340         18,850,023         (60,317)         Marion         13,254,762         14,080,770         826,008           Chicot         25,731,359         26,838,706         1,107,347         Milliller         58,956,674         61,407,175         1547,551           Clark         40,428,507         43,339,619         2,911,112         Monroe         18,735,257         19,486,882         751,625           Cleburne         30,783,668         31,011,795         223,727         Nevada         19,195,288         2,0653,815         1,486,822           Cleweland         14,912,733         15,163,891         251,158         Nevdon         11,297,711         11,700,780         403,089           Craighead         82,485,271         86,105,961         3,620,699         3,820,696         242,426,780	Arkansas	29,590,162	31,332,312	1,742,150	Lee	37,849,377	38,115,678	266,301
Benton   215,583,879   228,580,651   12,996,772   Logan   40,188,760   40,679,731   490,971	Ashley	26,019,681	27,668,206	1,648,525	Lincoln	14,456,281	15,195,153	738,872
Boone   31,405,495   32,597,079   1,191,584   Lonoke   60,725,442   62,539,459   1,814,017   Bradley   10,417,830   11,550,800   1,132,970   Madison   23,182,729   25,451,577   2,268,848   Carroll   41,593,928   42,941,247   1,347,319   Malien   59,859,674   61,407,175   15,47,501   Miller   59,859,674   61,407,175   15,47,501   Montop   61,407,175   15,47,501   Montop   61,407,175   19,486,882   751,625   Montopmery   6,811,512   7,284,037   472,525   Montopmery   6,811,512   7,284,037	Baxter	36,160,167	36,908,096	747,929	Little River	27,342,900	29,511,497	2,168,597
Bradley         10,417,830         11,550,800         1,132,970         Madison         23,182,729         25,451,577         2,268,848           Calhoun         18,900,340         18,850,023         (60,317)         Marion         13,254,762         14,080,770         826,008           Chicot         25,731,359         26,838,706         1,107,347         Miller         58,859,674         61,407,175         1,547,501           Clark         40,428,607         43,339,619         2,911,112         Montgomery         6,811,512         7,284,037         472,525           Cleburne         30,788,068         31,011,795         223,727         Nevada         19,195,288         20,653,815         1,458,627           Cleveland         14,912,733         15,163,891         251,158         Newton         11,297,711         11,700,780         403,069           Columbia         37,483,881         39,726,559         2,242,678         Newton         11,297,711         11,700,780         403,069           Craighead         82,485,271         86,105,961         3,620,699         33,361,822         Newton         11,297,711         11,700,780         403,424,478         390,505           Crawford         61,566,317         64,902,499         3,366,822	Benton	215,583,879	228,580,651	12,996,772	Logan	40,188,760	40,679,731	490,971
Calhoun         18,900,340         18,850,023         (50,317)         Marion         13,254,762         14,080,770         826,008           Carroll         41,589,328         42,941,247         1,347,319         Miller         58,859,674         61,407,175         1,547,501           Chicot         25,731,359         26,838,706         1,107,347         Mississippi         87,347,812         85,232,865         2,2023,947           Clay         33,068,232         36,068,488         3,011,795         223,2727         Montogomery         6,811,512         7,284,037         472,525           Cleveland         14,912,733         15,163,891         251,158         Newton         11,297,711         11,700,700         403,069           Columbia         37,483,881         39,726,559         2,242,678         Newton         11,297,711         11,700,700         403,069           Crawford         61,566,317         64,902,499         3,361,822         69,913,336,812         61,903,499         3,336,812         61,902,499         3,330,364         90,083         9,811,973         40,424,743         390,565           Crawford         61,566,317         64,902,499         3,336,812         9,010,812         9,010,812         9,010,812         9,010,812         9,010	Boone	31,405,495	32,597,079	1,191,584	Lonoke	60,725,442	62,539,459	1,814,017
Carroll         41,593,928         42,941,247         1,347,319         Miller         59,859,674         61,407,175         1,547,501           Chicot         25,731,359         26,839,706         1,107,347         Millsersispipi         87,347,612         85,323,865         2,023,947           Clark         40,428,507         33,068,232         36,086,458         3,011,795         29,727         Monroe         18,735,257         19,486,882         751,625           Cleveland         14,912,733         15,163,891         223,727         Newton         11,297,711         11,700,780         40,303,691           Colwary         52,393,629         53,933,114         1,539,485         Newton         11,297,711         11,700,780         40,303,691           Craighead         82,485,271         86,105,961         3,620,690         Perry         10,195,893         10,886,726         690,833           Cross         34,554,833         36,656,747         2,101,914         Polk         34,399,445         37,241,726         2,861,881           Desha         10,643,301         11,029,954         386,553         Polk         34,399,445         37,241,726         2,861,881           Drew         22,844,586         26,031,729         3,187,143	Bradley	10,417,830	11,550,800	1,132,970	Madison	23,182,729	25,451,577	2,268,848
Chicot 25,731,359 26,838,706 1,107,347   Clark 40,428,507 43,339,619 2,911,112   Mississippi 87,347,812 85,323,865 (2,023,947)   Monroe 18,735,257 19,486,882 751,625   Cleburne 30,788,088 31,011,795 223,727   Cleveland 14,912,733 15,163,891 251,158   Columbia 37,483,881 39,726,559 2,242,678   Conway 52,393,629 53,933,114 1,539,485   Crawford 61,566,317 64,902,499 3,336,182   Crawford 61,566,317 64,902,499 3,336,182   Cross 34,554,833 36,656,747 2,101,914   Desha 43,160,034 44,651,287 1,491,253   Drew 22,844,566 26,031,729 3,187,143   Paulkner 79,115,440 80,766,150 1,650,710   Franklin 61,355,315 63,973,050 2,617,735   Fulton 16,578,810 16,895,003 316,193   Garant 66,71,013 17,544,461 16,671,013 17,544,461 16,671,013 17,544,461 16,671,013 17,544,461 16,671,013 17,544,461 16,676,026 195,041,319 (1,415,707)   Hot Spring 93,927,671 10,102,322 6,174,651 12ard 15,385,347 15,849,294 463,947   Lafayette 16,509,524 16,856,211 346,887   Vell Lafayette 16,509,524 16,656,211 346,887   Vell 16,509,524 16,656,211 346,887   Vell 16,509,524 16,656,211 346,887   Vell 16,509,524 16,656,211 346,887   Vell 17,277,710 1,170,708,0 403,069   Clarwada 19,195,288 20,653,815 1,486,527   Nontogomery 6,811,512 7,244,037   Chavada 19,195,288 20,653,815 1,486,527   Newdon 11,297,711 11,700,780   Voluachita 36,462,623 38,895,025 2,432,402   Perry 10,195,893 10,886,726 590,887   Perry 10,195,893 10,886,726 590,867   Phillips 39,951,973 40,342,478 39,055   Phillips 39,951,973 40,342,478 39,055   Phillips 39,951,973 40,342,478 39,055   Phillips 39,951,973 40,342,478 39,055   Prive 12,366,621 11,485,527   Pulaski 42,130,775 434,538,988 10,408,213   Perry 10,195,893 10,886,726   Prive 12,366,621 11,485,527   Pulaski 42,130,775 434,538,988 10,408,213   Perry 10,195,893 10,886,726   Prive 12,366,621 11,485,527   Pulaski 424,	Calhoun	18,900,340	18,850,023	(50,317)	Marion	13,254,762	14,080,770	826,008
Clark         40,428,507         43,339,619         2,911,112         Monroe         18,735,257         19,486,882         751,625           Clay         33,068,232         36,086,458         3,018,226         Montgomery         6,811,512         7,284,037         472,525           Cleveland         14,912,733         15,168,891         251,158         Newton         11,297,711         11,700,780         403,069           Columbia         37,483,881         39,726,559         2,242,678         Newton         11,297,711         11,700,780         403,069           Comway         52,393,629         53,933,114         1,539,485         Perry         10,195,893         10,866,726         690,833           Craighead         81,299,267         86,105,961         3,620,690         Perry         10,195,893         10,867,247         21,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Perry         10,195,893         10,846,726         690,833           Dallas         10,643,301         11,028,954         36,563         Pike         12,256,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Pike         12,266,470 <td>Carroll</td> <td>41,593,928</td> <td>42,941,247</td> <td>1,347,319</td> <td>Miller</td> <td>59,859,674</td> <td>61,407,175</td> <td>1,547,501</td>	Carroll	41,593,928	42,941,247	1,347,319	Miller	59,859,674	61,407,175	1,547,501
Clay         33,068,232         36,086,458         3,018,226         Montgomery         6,811,512         7,284,037         472,525           Cleburne         30,788,068         31,011,795         223,727         Nevada         19,195,288         20,653,815         1,458,527           Columbia         37,483,881         39,726,559         2,242,678         Newton         11,297,711         11,700,780         403,069           Conway         52,393,629         55,333,114         1,539,485         Newton         10,155,893         10,886,726         690,333           Craighead         82,485,271         86,105,961         3,620,690         Phillips         39,951,973         40,342,478         390,505           Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Pike         12,236,470         12,946,740         710,270           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Drew         22,844,566         26,031,729         3,187,143         1,46,674,614         44,61,287         1,4	Chicot	25,731,359	26,838,706	1,107,347	Mississippi	87,347,812	85,323,865	(2,023,947)
Cleburne         30,788,068         31,011,795         223,727         Nevada         19,195,288         20,653,815         1,458,527           Cleveland         14,912,733         15,163,891         251,158         Newton         11,297,711         11,700,780         403,069           Conway         52,393,629         53,933,114         1,539,485         Ouachita         36,462,623         38,895,025         2,432,402           Crawford         61,566,317         64,902,499         3,336,182         Phillips         39,951,973         40,342,476         390,505           Cristenden         81,299,267         85,129,631         3,830,364         Poinsett         35,998,128         37,842,092         1,843,964           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Desha         43,160,034         44,661,287         1,491,253         Prairie         16,066,014         16,948,595         882,551           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994	Clark	40,428,507	43,339,619	2,911,112	Monroe	18,735,257	19,486,882	751,625
Cleveland         14,912,733         15,163,891         251,158         Newton         11,297,711         11,700,780         403,069           Columbia         37,483,881         39,726,559         2,242,678         Ouachita         36,462,623         38,895,025         2,432,402           Conway         52,393,629         53,933,114         1,539,485         Perry         10,195,893         10,866,726         690,833           Crawford         61,566,317         64,902,499         3,336,182         Pilke         12,236,470         12,946,740         710,270           Cristenden         81,299,267         85,129,631         3,830,364         Pilke         12,236,470         12,946,740         710,270           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkine         61,357,810         16,578,810         16,895,003         316,193         Scott         10,2	Clay	33,068,232	36,086,458	3,018,226	Montgomery	6,811,512	7,284,037	472,525
Columbia         37,483,881         39,726,559         2,242,678         Ouachita         36,462,623         38,895,025         2,432,402           Conway         52,393,629         53,393,114         1,539,485         Perry         10,195,893         10,866,726         690,833           Craighead         82,485,271         86,105,961         3,620,699         Phillips         39,951,973         40,342,478         390,505         690,833           Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Cross         34,554,833         36,656,747         2,101,914         Poinsett         35,998,128         37,842,092         1,433,964           Drew         22,844,586         26,031,729         3,187,143         Poil         34,379,845         37,241,726         2,861,881           Drew         22,844,586         26,031,729         3,187,143         Poil         40,756,499         438,305,403         33,548,904           Franklin         61,355,315         63,973,050         2,617,735         Randolph         20,376,994         22,545,799         2,168,05           Grant         16,671,013         17,544,461         873,448         873,448         8carc	Cleburne	30,788,068	31,011,795	223,727	Nevada	19,195,288	20,653,815	1,458,527
Conway         52,393,629         53,933,114         1,539,485         Perry         10,195,893         10,886,726         699,833           Craighead         82,485,271         86,105,961         3,620,690         Phillips         39,951,973         40,342,478         390,505           Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Pike         12,236,470         12,946,740         710,270           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Dallas         10,643,301         11,028,954         385,653         Pope         404,756,499         438,305,403         33,548,904           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Grant         16,671,013         17,544,461         873,448         Searcy         9,730,192         8,598,91	Cleveland	14,912,733	15,163,891	251,158	Newton	11,297,711	11,700,780	403,069
Craighead         82,485,271         86,105,961         3,620,690         Phillips         39,951,973         40,342,478         390,505           Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Poinsett         35,998,128         37,842,092         1,843,964           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,666,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,539,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Grant         16,671,013         17,544,461         873,448         873,448         160,783,957 <t< td=""><td>Columbia</td><td>37,483,881</td><td>39,726,559</td><td>2,242,678</td><td>Ouachita</td><td>36,462,623</td><td>38,895,025</td><td>2,432,402</td></t<>	Columbia	37,483,881	39,726,559	2,242,678	Ouachita	36,462,623	38,895,025	2,432,402
Crawford         61,566,317         64,902,499         3,336,182         Pike         12,236,470         12,946,740         710,270           Crittenden         81,299,267         85,129,631         3,830,364         Poinsett         35,998,128         37,842,092         1,843,964           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Grant         16,671,013         17,544,461         873,448         Sebarcy         9,730,192         8,5	Conway	52,393,629	53,933,114	1,539,485	Perry	10,195,893	10,886,726	690,833
Crittenden         81,299,267         85,129,631         3,830,364         Poinsett         35,998,128         37,842,092         1,843,964           Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Dallas         10,643,301         11,028,954         385,653         Pope         404,756,499         438,305,403         33,548,904           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Prairie         16,066,014         16,948,595         882,581           Faulkiner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,671,013         17,544,461         873,448         Searcy         9,730,192         8,598,916         (1,131,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957 <th< td=""><td>Craighead</td><td>82,485,271</td><td>86,105,961</td><td>3,620,690</td><td>Phillips</td><td>39,951,973</td><td>40,342,478</td><td>390,505</td></th<>	Craighead	82,485,271	86,105,961	3,620,690	Phillips	39,951,973	40,342,478	390,505
Cross         34,554,833         36,656,747         2,101,914         Polk         34,379,845         37,241,726         2,861,881           Dallas         10,643,301         11,028,954         385,653         Pope         404,756,499         438,305,403         33,548,904           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,989,916         (1,131,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150	Crawford	61,566,317	64,902,499	3,336,182	Pike	12,236,470	12,946,740	710,270
Dallas         10,643,301         11,028,954         385,653         Pope         404,756,499         438,305,403         33,549,904           Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,131,276)           Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Hotypring         93,927,671         100,102,322         6,174,651         Sharp         18,045,501 <t< td=""><td>Crittenden</td><td>81,299,267</td><td>85,129,631</td><td>3,830,364</td><td>Poinsett</td><td>35,998,128</td><td>37,842,092</td><td>1,843,964</td></t<>	Crittenden	81,299,267	85,129,631	3,830,364	Poinsett	35,998,128	37,842,092	1,843,964
Desha         43,160,034         44,651,287         1,491,253         Prairie         16,066,014         16,948,595         882,581           Drew         22,844,586         26,031,729         3,187,143         Prairie         16,066,014         16,948,595         882,581           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,31,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         1	Cross	34,554,833	36,656,747	2,101,914	Polk	34,379,845	37,241,726	2,861,881
Drew         22,844,586         26,031,729         3,187,143         Pulaski         424,130,775         434,538,988         10,408,213           Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,131,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Homystead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952	Dallas	10,643,301	11,028,954	385,653	Pope	404,756,499	438,305,403	33,548,904
Faulkner         79,115,440         80,766,150         1,650,710         Randolph         20,376,994         22,545,799         2,168,805           Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,311,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759	Desha	43,160,034	44,651,287	1,491,253	Prairie	16,066,014	16,948,595	882,581
Franklin         61,355,315         63,973,050         2,617,735         Saline         65,037,403         66,012,576         975,173           Fulton         16,578,810         16,895,003         316,193         Scott         10,289,050         11,133,490         844,440           Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,131,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Howard         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Tolesten (10,000,000,000)         Stone         9,910,952         10,321,520         410,568           Izard         15,385,347         15,849,294         463,947         Van Bur	Drew	22,844,586	26,031,729	3,187,143	Pulaski	424,130,775	434,538,988	10,408,213
Fulton 16,578,810 16,895,003 316,193 Scott 10,289,050 11,133,490 844,440 Garland 62,269,537 64,776,525 2,506,988 Grant 16,671,013 17,544,461 873,448 Sebastian 160,783,957 150,450,476 (10,333,481) Greene 31,730,255 33,586,563 1,856,308 Hempstead 196,457,026 195,041,319 (1,415,707) Hot Spring 93,927,671 100,102,322 6,174,651 St. Francis 60,172,511 61,354,614 1,182,103 Howard 22,389,339 23,161,633 772,294 Stone 9,910,952 10,321,520 410,568 Independence 109,605,629 113,145,543 3,539,914 Union 199,310,931 204,621,981 5,311,050 Izard 15,385,347 15,849,294 463,947 Van Buren 22,673,759 24,940,221 2,266,462 Jackson 42,226,046 45,714,430 3,488,384 Washington 205,405,244 224,902,053 19,496,809 Jefferson 169,913,476 175,839,909 5,926,433 White 162,415,133 164,989,217 2,574,084 Johnson 37,848,794 38,369,853 521,059 Woodruff 64,771,701 65,450,401 678,700 Lafayette 16,509,524 16,856,211 346,687 Yell 21,834,723 22,528,685 693,962	Faulkner	79,115,440	80,766,150	1,650,710	Randolph	20,376,994	22,545,799	2,168,805
Garland         62,269,537         64,776,525         2,506,988         Searcy         9,730,192         8,598,916         (1,131,276)           Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington	Franklin	61,355,315	63,973,050	2,617,735	Saline	65,037,403	66,012,576	975,173
Grant         16,671,013         17,544,461         873,448         Sebastian         160,783,957         150,450,476         (10,333,481)           Greene         31,730,255         33,586,563         1,856,308         23,069,503         24,741,434         1,671,931           Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701	Fulton	16,578,810	16,895,003	316,193	Scott	10,289,050	11,133,490	844,440
Greene         31,730,255         33,586,563         1,856,308         Sevier         23,069,503         24,741,434         1,671,931           Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff	Garland	62,269,537	64,776,525	2,506,988	Searcy	9,730,192	8,598,916	(1,131,276)
Hempstead         196,457,026         195,041,319         (1,415,707)         Sharp         18,045,501         18,151,050         105,549           Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell <td< td=""><td>Grant</td><td>16,671,013</td><td>17,544,461</td><td>873,448</td><td>Sebastian</td><td>160,783,957</td><td>150,450,476</td><td>(10,333,481)</td></td<>	Grant	16,671,013	17,544,461	873,448	Sebastian	160,783,957	150,450,476	(10,333,481)
Hot Spring         93,927,671         100,102,322         6,174,651         St. Francis         60,172,511         61,354,614         1,182,103           Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Greene	31,730,255	33,586,563	1,856,308	Sevier	23,069,503	24,741,434	1,671,931
Howard         22,389,339         23,161,633         772,294         Stone         9,910,952         10,321,520         410,568           Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Hempstead	196,457,026	195,041,319	(1,415,707)	Sharp	18,045,501	18,151,050	105,549
Independence         109,605,629         113,145,543         3,539,914         Union         199,310,931         204,621,981         5,311,050           Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Hot Spring	93,927,671	100,102,322	6,174,651	St. Francis	60,172,511	61,354,614	1,182,103
Izard         15,385,347         15,849,294         463,947         Van Buren         22,673,759         24,940,221         2,266,462           Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Howard	22,389,339	23,161,633	772,294	Stone	9,910,952	10,321,520	410,568
Jackson         42,226,046         45,714,430         3,488,384         Washington         205,405,244         224,902,053         19,496,809           Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Independence	109,605,629	113,145,543	3,539,914	Union	199,310,931	204,621,981	5,311,050
Jefferson         169,913,476         175,839,909         5,926,433         White         162,415,133         164,989,217         2,574,084           Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Izard	15,385,347	15,849,294	463,947	Van Buren	22,673,759	24,940,221	2,266,462
Johnson         37,848,794         38,369,853         521,059         Woodruff         64,771,701         65,450,401         678,700           Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Jackson	42,226,046	45,714,430	3,488,384	Washington	205,405,244	224,902,053	19,496,809
Lafayette         16,509,524         16,856,211         346,687         Yell         21,834,723         22,528,685         693,962	Jefferson	169,913,476	175,839,909	5,926,433	White	162,415,133	164,989,217	2,574,084
	Johnson	37,848,794	38,369,853	521,059	Woodruff	64,771,701	65,450,401	678,700
Lawrence 40,679,139 42,879,341 2,200,202 <b>GRAND TOTAL</b> 4,481,947,140 4,655,657,596 173,710,456	Lafayette	16,509,524	16,856,211	346,687	Yell	21,834,723	22,528,685	693,962
	Lawrence	40,679,139	42,879,341	2,200,202	GRAND TOTAL	4,481,947,140	4,655,657,596	173,710,456