

Act 633 of the 1989 Regular Session.

Act 633

SB257

By: Senator Allen

"AN ACT AMENDING ARK. CODE ANN. 16-21-114 BY ADDING A SUBSECTION ENTITLING COUNTIES HAVING A FULL-TIME OFFICE OF COUNTY CIVIL ATTORNEY OR A CONTRACT COUNTY CIVIL ATTORNEY TO REIMBURSEMENT FOR LEGAL COSTS INCURRED IN ASSESSING PROPERTY, COLLECTING TAXES, AND RECEIVING AND DISBURSING REVENUES FOR LOCAL TAXING UNITS."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code Ann 16-21-114 is hereby amended by adding a new subsection (f) to read as follows:

"(f) (1) In counties having a full-time office of county civil attorney or a contract county civil attorney, every municipality, school district, and other local taxing unit receiving ad valorem or other tax funds collected by county collectors shall reimburse the county for the taxing unit's pro rata share of the necessary legal costs incurred by the county in assessing property, collecting taxes, and receiving and disbursing revenues for the unit.

(2) Such legal costs shall include:

(A) reasonable expenses incurred by a county civil attorney and his staff while providing tax-related legal services for the unit; and

(B) a percentage of the salaries and fringe benefits of a full-time county civil attorney and his staff based on the ratio between time spent on tax-related legal services for the taxing unit and time spent on all legal services; and

(C) a reasonable fee charged by a contract county civil attorney for services rendered regarding the assessment, collection, receipt, or disbursement of taxes.

(3) The amount to be reimbursed annually by each taxing unit, as its pro rata share of the county's necessary legal costs, shall be based on the proportion that the total of taxes collected for the benefit of each taxing unit bears to the total of taxes collected for the benefit of all taxing units.

(4) To facilitate reimbursement, there is hereby created a county attorney's fund, which shall be administered in the same manner as the county assessor's fund established in 14-15-204."

SECTION 2. If any part of this Act is held invalid, such invalidity shall not affect any other portion of this Act.

SECTION 3. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: March 17, 1989

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