

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Walters**

A Bill

ACT 859 OF 1993
SENATE BILL 235

For An Act To Be Entitled

8 "AN ACT TO REQUIRE ALLOCATION OF THE ASSESSMENT OF REAL
9 PROPERTY SUBJECT TO AD VALOREM TAXES WITHIN THIRTY (30)
10 DAYS AFTER A REQUEST BY THE BUYER OF A PORTION OF THE
11 REALTY; AND FOR OTHER PURPOSES."

Subtitle

14 "TO REQUIRE ALLOCATION OF THE ASSESSMENT OF REAL PROPERTY
15 WITHIN 30 DAYS AFTER A REQUEST BY THE BUYER OF A PORTION
16 OF THE REALTY."

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

20 SECTION 1. (a) When a person acquires ownership of a portion of parcel
21 of realty during the time of year when the county assessor is not making
22 changes in the assessment book, that person may request the county assessor to
23 apportion the current assessment between the remaining portion of the parcel
24 and that acquired by the person making the request; provided, however, that:

25 (1) All necessary deeds and papers proving ownership of the
26 portion have been filed with the county recorder;

27 (2) No provision has been made for payment of taxes on the realty
28 at the time the person acquired the portion; and

29 (3) The request is made at least thirty (30) days before the last
30 day to pay taxes on the assessment year in question.

31 (b) The request shall be in writing, signed by the owner, and shall
32 include a complete legal description of the entire parcel and a complete legal
33 description of the parcel being conveyed. The county assessor shall allocate
34 the assessment within thirty (30) days after the request and shall provide the
35 information included in the allocation to the county collector.

36 (c) The county collector, after receiving notification of the

1 allocation, shall accept payment in full toward any prior year's taxes
2 currently due according to the values provided in the notification. Payment
3 may be applied to the current tax bill as a partial payment or a separate
4 parcel number may be assigned to the portion and receipted to the new number.
5 Payment shall be considered as satisfying the tax lien for that portion of
6 the prior year's taxes as legally defined in the notification.

7 (d) The provisions of this act shall not apply to any parcel of realty
8 on which there is an actual tax delinquency at the time the request for
9 allocation is made.

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11 SECTION 2. All provisions of this act of a general and permanent nature
12 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
13 Revision Commission shall incorporate the same in the Code.

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15 SECTION 3. If any provision of this act or the application thereof to
16 any person or circumstance is held invalid, such invalidity shall not affect
17 other provisions or applications of the act which can be given effect without
18 the invalid provision or application, and to this end the provisions of this
19 act are declared to be severable.

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21 SECTION 4. All laws and parts of laws in conflict with this act are
22 hereby repealed.

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24 /s/ Senator Walters

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26 APPROVED: 4/2/93

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