

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.
Act 1190 of the Regular Session**

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005
4

A Bill

HOUSE BILL 1690

5 By: Representative Cowling
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For An Act To Be Entitled

9 AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS
10 CODE PERTAINING TO THE IRRIGATION, DRAINAGE, AND
11 WATERSHED IMPROVEMENT DISTRICT LAWS FOR THE
12 PURPOSE OF COLLECTING ASSESSMENTS; AND FOR OTHER
13 PURPOSES.
14

Subtitle

15 AN ACT TO AMEND THE IRRIGATION,
16 DRAINAGE, AND WATERSHED IMPROVEMENT
17 DISTRICT LAWS FOR THE PURPOSE OF
18 COLLECTING ASSESSMENTS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 14-117-304(c), pertaining to powers and
25 duties of the board of commissioners of an improvement district, is amended
26 to read as follows:

27 (c) The board may also accept appropriations from the state and from
28 the United States government upon such terms and conditions as may be imposed
29 by law or regulation to be used in the furtherance of the purposes for which
30 the district was authorized.
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32 SECTION 2. Arkansas Code § 14-117-411(b), concerning payments of
33 improvement district assessments, is amended to add an additional subdivision
34 to read as follows:

35 (b)(1) However, all such assessments shall be made payable in



1 installments so that not more than ten percent (10%) shall be collectible in
2 any one (1) year against the wishes of the landowner. In the event that any
3 landowner avails himself of this indulgence, the deferred installments of the
4 assessed benefits shall bear interest at the rate of six percent (6%) per
5 annum and shall be payable only in installments as levied.

6 (2) Installment payments of less than ten dollars (\$10.00) per
7 acre per year are not subject to the ten-percent limitation in subdivision
8 (b)(1) of this section unless a majority of the board of commissioners agrees
9 that the ten-percent limitation should apply.

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11 SECTION 3. Arkansas Code § 14-117-413(b), concerning the levy of
12 improvement district taxes, is amended to add an additional subdivision to
13 read as follows:

14 (b)(1) The tax is to be paid by the real property in the district in
15 proportion to the amount of the assessment of benefits thereon and shall be
16 paid in annual installments payable not to exceed ten percent (10%) for any
17 one (1) year, as provided in the order.

18 (2) The circuit court may order that any tax of less than ten
19 dollars (\$10.00) per acre per year to be paid by the real property in the
20 improvement district in proportion to the amount of the assessment of
21 benefits is to be paid in one (1) year.

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24 APPROVED: 3/24/2005
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