

**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 1281 of the Regular Session**

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

A Bill

HOUSE BILL 2937

5 By: Representative Scroggin
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7

For An Act To Be Entitled

9 AN ACT CONCERNING PROPERTY EXEMPT FROM TAXES; AND
10 FOR OTHER PURPOSES.
11

Subtitle

12 AN ACT CONCERNING PROPERTY EXEMPT FROM
13 TAXES.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-3-301 is amended to read as follows:
20 26-3-301. Property exempt from taxes generally.

21 All property described in this section, to the extent limited, shall be
22 exempt from taxation:

23 (1) All public schoolhouses and houses used exclusively for
24 public worship and the grounds attached to these buildings necessary for the
25 proper occupancy, use, and enjoyment of the buildings, not leased or
26 otherwise used with a view to profit;

27 (2) All public institutions of higher learning and all buildings
28 and grounds belonging to those institutions;

29 (3) All lands used exclusively as graveyards or grounds for
30 burying the dead, except those held by any person, company, or corporation
31 with a view to profit or for the purpose of speculation in the sale thereof;

32 (4) All property, whether real or personal, belonging
33 exclusively to this state, including property of state agencies,
34 institutions, boards, or commissions, or the United States;

35 (5) ~~All buildings belonging to counties used for holding courts,~~



1 ~~for jails, or for county offices, with the grounds not exceeding in any~~
2 ~~county ten (10) acres, on which the buildings are erected~~ All property,
3 whether real or personal, belonging exclusively to any county of this state;

4 (6) All lands, houses, and other buildings belonging to any
5 county, city, or town used exclusively for the accommodation of the poor;

6 (7) All buildings belonging to institutions of purely public
7 charity, together with the land actually occupied by these institutions, not
8 leased or otherwise used with a view to profit, and all moneys and credits
9 appropriated solely to sustaining, and belonging exclusively to, these
10 institutions;

11 (8) All fire engines and other implements used for the
12 extinguishment of fires, with the buildings used exclusively for the
13 safekeeping thereof, and for the meeting of fire companies, whether belonging
14 to any town or to any fire company organized therein;

15 (9)(A) All market houses, public squares, other public grounds,
16 town and city houses or halls owned and used exclusively for public purposes,
17 and all works, machinery, and fixtures belonging to any town and used
18 exclusively for conveying water to the town.

19 (B) Public property which may be reserved for use by any
20 person or organization, with or without a fee for such use, and is being used
21 exclusively for public purposes, regardless of whether the event for which
22 the property is reserved is open for attendance or participation by the
23 general public;

24 (10) All property owned by the Girls' 4-H house, Boys' 4-H
25 house, and the Future Farmers of America houses when the houses are used for
26 the sole purpose of occupancy and use and enjoyment by students thereon and
27 not leased or otherwise used with a view to profit;

28 (11)(A) Under the provisions of this section, all dedicated
29 church property, including the church building used as a place of worship,
30 buildings used for administrative or missional purposes, the land upon which
31 the church buildings are located, all church parsonages, any church
32 educational building operated in connection with the church, including a
33 family life or activity center, a recreation center, a youth center, a church
34 association building, a day care center, a kindergarten, or a private church
35 school shall be exempt.

36 (B) However, in the event any property is used partially

1 for church purposes and partially for investments or other commercial or
2 business purposes, the property shall be exempt from the ad valorem tax.

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5 APPROVED: 3/29/2005
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