

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 1432 of the Regular Session

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

A Bill

HOUSE BILL 1280

4
5 By: Representatives Petrus, Wyatt, Cowling, L. Evans, Scroggin, Sullivan
6 By: Senator Higginbothom

For An Act To Be Entitled

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10 AN ACT TO CLARIFY THE METHOD FOR VALUING CERTAIN
11 FARMLAND ENROLLED IN FEDERAL LAND PROGRAMS; AND
12 FOR OTHER PURPOSES.

Subtitle

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15 AN ACT TO CLARIFY THE METHOD FOR VALUING
16 CERTAIN FARMLAND ENROLLED IN FEDERAL
17 LAND PROGRAMS.

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

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22 SECTION 1. Arkansas Code § 26-26-407(b), pertaining to the valuation
23 of agricultural, pasture, and timber land, is amended to read as follows:

24 (b)(1)(A) Agricultural land, pasture land, and timber land valuation
25 shall be based on productivity of the soil.

26 ~~(2)~~(B) Agricultural land, pasture land, and timber land
27 guidelines shall be developed based on typical or most probable use of the
28 soils for each of the aforementioned categories in the region.

29 (2) Land that is enrolled in the Wetland Reserves Program of the
30 Natural Resources Conservation Service of the United States Department of
31 Agriculture or in the Conservation Reserve Program of the United States
32 Department of Agriculture shall be treated as agricultural land, pasture
33 land, and timber land for purposes of valuation.



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APPROVED: 3/31/2005