

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 1892 of the Regular Session**

*As Engrossed: S3/1/05 S3/18/05*

**A Bill**

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

SENATE BILL 473

4  
5 By: Senator Miller  
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7

**For An Act To Be Entitled**

8  
9 AN ACT TO PROVIDE THAT ONE PERCENT (1%) OF THE  
10 COUNTY'S SHARE OF SURPLUS FUNDS FROM THE PROPERTY  
11 TAX RELIEF TRUST FUND BE ALLOCATED TO COUNTY  
12 ASSESSORS FOR THE PURPOSE OF ADMINISTERING  
13 ARKANSAS CONSTITUTION, AMENDMENT 79; TO PROVIDE  
14 THAT THE DEPARTMENT OF HEALTH SEND THE COUNTY  
15 ASSESSORS A REPORT OF DEATHS WITHIN THEIR  
16 COUNTIES; AND FOR OTHER PURPOSES.  
17

**Subtitle**

18  
19 TO PROVIDE THAT ONE PERCENT (1%) OF  
20 SURPLUS FUNDS FROM THE PROPERTY TAX  
21 RELIEF TRUST FUND BE ALLOCATED TO COUNTY  
22 ASSESSORS AND FOR THE HEALTH DEPARTMENT  
23 TO PROVIDE THE ASSESSORS A REPORT OF  
24 DEATHS WITHIN THEIR COUNTIES.  
25  
26

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
28

29 SECTION 1. Arkansas Code § 26-26-1118(c), concerning parcels of real  
30 estate identified as homesteads, is amended to read as follows:

31 (c)(1) Each county assessor shall be responsible for identifying those  
32 parcels of real property that are used as a homestead residence prior to  
33 issuing tax bills.

34 (2)(A) Each property owner shall register with the county  
35 assessor proof of eligibility for the property tax credit if the property



1 owner intends to claim a property tax credit.

2 (B)(i) The registration may be attached to the deed or  
3 other instrument conveying an interest in real property and filed with the  
4 circuit clerk, who shall remit the registration to the county assessor.

5 (ii) The registration form shall not be filed by the  
6 circuit clerk.

7 (C) The property owner may submit a registration for  
8 property tax credit directly to the county assessor.

9 (3) In no event shall the property tax credit authorized by  
10 subdivision (a)(1) of this section be allowed after October 31 of the year  
11 after the assessment.

12 (4)(A) A parcel of real estate shall qualify as a homestead  
13 prior to January 1 of the year after assessment to be eligible for the  
14 property tax credit.

15 (B) Once a parcel of real property is determined to be  
16 eligible for the property tax credit, the parcel shall remain eligible for  
17 that year regardless of a change in the use of the property during the year.

18 (5)(A) The parties to a transfer of property may prorate, as  
19 between themselves, the property tax credit and the benefits of the credit by  
20 agreement of the parties.

21 (B) If a property qualifies for the tax credit, the credit  
22 shall apply regardless of who or what entity pays the property tax.

23 (6)(A) When property is transferred, the purchaser of the  
24 property shall notify the county assessor of the new use of the property.

25 (B) The notification may be by affidavit provided by the  
26 purchaser of the real property or on a form provided by the county assessor.

27 (7)(A) The Division of Vital Records of the Department of Health  
28 shall send to the county assessor a monthly report listing the residents of  
29 that county who have died.

30 (B) The report shall be sent to each county assessor by:

31 (i) Electronic mail;

32 (ii) Fax; or

33 (iii) United States Postal Service.

34

35 SECTION 2. Arkansas Code 26-26-310(b), concerning distributions from  
36 the Property Tax Relief Trust Fund, is amended to read as follows:

1 (b)(1) Reimbursements to each county shall continue on a monthly basis  
2 from the fund until the full amount certified by the county collectors, as of  
3 November 15 of each year, has been paid.

4 (2)(A) In no event shall the amount distributed to a county  
5 during a calendar year from the fund exceed the final amount certified by the  
6 county collector as of November 15 as the property tax reduction for that  
7 calendar year resulting from § 26-26-1118.

8 (B) If a county is paid in excess of its proportionate  
9 share, the Chief Fiscal Officer of the State shall have the authority to  
10 reduce payments made to the county for the subsequent calendar year until the  
11 overpayment is recovered.

12 (C)(i) ~~Commencing December 31, 2002, and each~~ On December  
13 ~~31 thereafter~~ of each year, the Chief Fiscal Officer of the State, in  
14 cooperation with the Legislative Council and the Legislative Auditor, shall  
15 determine that portion of the balance remaining that is in excess of the  
16 required reimbursement to the counties and shall certify the excess to the  
17 Treasurer of State.

18 (ii) Beginning December 31, 2005, and on December 31  
19 of each subsequent year, the Treasurer of State shall:

20 (a) Calculate an amount equal to one percent  
21 (1%) of the amount of the excess funds certified in subdivision (b)(2)(C)(i)  
22 of this section;

23 (b) Calculate each county's proportionate  
24 share of the amount calculated in subdivision (b)(2)(C)(ii)(a) of this  
25 section based on the proportions used to reimburse the county for property  
26 tax reductions under subsection (a) of this section; and

27 (c) Transfer the amount calculated under  
28 subdivision (b)(2)(C)(ii)(b) of this section to the county treasurer for  
29 allocation to the county assessor.

30 (iii)(a) These funds shall be used by the county  
31 assessor for the costs of administering Arkansas Constitution, Amendment 79.

32 (b) These cost include personnel, equipment,  
33 services, and postage used in the administration of Arkansas Constitution,  
34 Amendment 79.

35 (iv) The remaining ~~Such~~ excess funds may be used in  
36 accordance with subsequent legislation to provide additional tax relief or

1 financial assistance to school districts that incur a reduction in revenue as  
2 a direct result of Arkansas Constitution, Amendment 79.

3 (3)(A) The Legislative Auditor or his or her designee shall  
4 audit the books and records of the county assessor, county collector, or any  
5 other party as needed to ensure that the amount of the property tax reduction  
6 certified by the county collector is accurate.

7 (B) The Chief Fiscal Officer of the State shall have the  
8 authority to adjust the amount certified by the county collector if it is  
9 discovered that the certified amount is incorrect.

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11 SECTION 3. Arkansas Code 20-18-304, concerning the disclosure of  
12 information contained in vital records and vital reports, is amended to read  
13 as follows:

14 (d)(1) The State Registrar of Vital Records shall send to the county  
15 assessor of each county within this state a monthly report listing the  
16 residents of that county who have died.

17 (2) The report shall be sent to each county assessor by:

18 (A) Electronic mail;

19 (B) Fax; or

20 (C) United States Postal Service.

21  
22 /s/ Miller

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25 APPROVED: 04/08/2005

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