

As Engrossed: 1/21/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 291 OF 1991
HOUSE BILL 1013

4 **By: Representatives Flanagin and Tullis**

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-26-1114 TO PROVIDE FOR
9 THE ASSESSMENT OF PERSONAL AND REAL PROPERTY BY
10 *INDIVIDUALS OVER THE TELEPHONE; TO REPEAL ARKANSAS CODE*
11 *§26-26-1409 (a) (2) CONCERNING THE SIGNING OF THE TANGIBLE*
12 *PERSONAL TAX ASSESSMENT; TO AMEND ARKANSAS CODE §§26-26-*
13 *902 TO ALLOW INDIVIDUALS ASSESSING BY TELEPHONE TO ASSESS*
14 *WITHOUT AN OATH; TO AMEND ARKANSAS CODE § 26-26-903 TO*
15 *ALLOW ASSESSORS TO LIST THE PROPERTY FOR THE PROPERTY*
16 *OWNER; AND FOR OTHER PURPOSES."*

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

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20 SECTION 1. Arkansas Code § 26-26-1114 is hereby amended to read as
21 follows:

22 "26-26-1114. Assessment of personal property taxes by mail or by
23 telephone.

24 (a) For any assessment of personal property taxes after December 31,
25 1989, a taxpayer may assess the personal property taxes by mail. However, a
26 taxpayer shall not be required to assess by mail.

27 (b) On and after the effective date of this act, in the event an
28 assessor determines his or her office is adequately funded, equipped, and
29 staffed to allow for assessments by telephone, an assessor shall have the
30 authority to allow the assessment of real and personal property of individuals
31 by telephone without a signature verification under oath. An assessor shall
32 not be required to allow assessments by telephone. The assessment by
33 telephone shall not apply to business, commercial, and industrial real and
34 personal property assessments.

35 (c) The Director of the Assessment Coordination Division of the
36 Arkansas Public Service Commission shall promulgate regulations for the

1 administration of this section. The forms and regulations promulgated by the
2 director shall apply in all counties in the state."

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4 SECTION 2. Subdivision (2) of subsection (a) of Arkansas Code §26-26-
5 1409 is repealed.

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7 SECTION 3. Arkansas Code § 26-26-902 is hereby amended to read as
8 follows:

9 "26-26-902. Oath of one listing.

10 The assessors, deputy assessors, and Arkansas Public Service Commission,
11 or any other officer charged under the law with assessing taxes, shall, when
12 each and every person present themselves to make and prepare a property list,
13 administer the following oath:

14 'You do solemnly swear that you will well and truly answer all questions
15 that may be asked of you touching on the assessment of your property.'

16 Provided, however, this oath shall not be required of any individual
17 assessing his or her real or personal property by telephone under Arkansas
18 Code § 26-26-1114 or where the assessor lists the property for the property
19 owner as permitted in Arkansas Code § 26-26-903."

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21 SECTION 4. Arkansas Code § 26-26-903 is hereby amended to read as
22 follows:

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24 "26-26-903. Owner to list property.

25 (a) Every person of full age and sound mind shall list the real property
26 of which he is the owner, situated in the county in which he resides, the
27 personal property of which he is the owner.

28 (b) The assessor may relieve the person of this requirement by listing
29 the current year's assessment of real property from a previous property list
30 or from a changed list based on a reassessment of the value of the real
31 property of the owner."

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33 SECTION 5. All provisions of this act of a general and permanent
34 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
35 Code Revision Commission shall incorporate the same in the Code.

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SECTION 6. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are declared to be severable.

SECTION 7. All laws and parts of laws in conflict with this act are hereby repealed.

/s/Pat Flanagan and Bobby Tullis

APPROVED: 3-1-91