ARKANSAS SENATE

88th General Assembly - Regular Session, 2011 **Amendment Form**

Subtitle of House Bill No. 1255

TO AMEND THE DATES FOR PAYMENT OF PROPERTY TAXES AND TO MAKE TECHNICAL CORRECTIONS.

Amendment No. 1 to House Bill No. 1255

Amend House Bill No. 1255 as originally introduced:

Add Senator Burnett as a cosponsor of the bill

AND

Add Representative Lovell as a cosponsor of the bill

AND

Immediately following SECTION 4, add two additional sections to read as follows:

"SECTION 5. Arkansas Code § 26-26-912 is repealed.

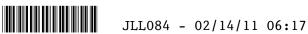
26-26-912. House to house canvass.

- (a) After April 10 of each year, the assessor shall make a house to house canvass of his county and visit each store, mill, factory, shop, or other place of business and each dwelling, farm, and all other places of residence located therein for the purpose of ascertaining if all property and persons have been listed for assessment in the manner required by law.
- (b) If the assessor shall find that any person or property owner has failed to file the assessment list by law required or, if filed, has failed to truly value any item of property included therein or has omitted any item of property therefrom, the assessor shall assess all such persons a per capita or poll tax and shall appraise and assess, at such sum as in his judgment is just and equitable, all property listed by the owner but not truly valued and all property which has not been listed as by law required.

SECTION 6. Arkansas Code § 26-26-1113(a), concerning property used for other than church purposes, is amended to read as follows:

(a) All real or personal property owned by any church and held for, or used for, commercial, business, rental, or investment purposes or purposes other than church purposes shall be listed for assessment annually for ad valorem tax purposes between the first Monday in January and April 10 May 31 of each year."

AND



Appropriately renumber the sections of the bill	
The Amendment was read the first time, rules suspended and read the second time and	
By: Senator Bledsoe	
JLL/JLL - 02/14/11 06:17	
JLL084	Secretary