1 **State of Arkansas**

2 **78th General Assembly**   # A Bill

3 **Regular Session, 1991**   **HOUSE BILL   1296**

4 **By: Representative Mills**

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7 ## For An Act To Be Entitled

8   "AN ACT TO AMEND TITLE 14, CHAPTER 15, SUBCHAPTER 2 OF THE

9   ARKANSAS CODE OF 1987 TO PROVIDE FOR NOTICE TO SCHOOL

10   DISTRICTS AND OTHER TAXING UNITS OF PROPOSED COUNTY

11   ASSESSOR BUDGETS AND BUDGET AMENDMENTS; AND FOR OTHER

12   PURPOSES."

13

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

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16   SECTION 1. Arkansas Code §14-15-203 is hereby amended to read as

17 follows:

18   "14-15-203. Pro rata contribution to salaries, etc.

19   (a)(1) It is declared to be the policy of the state and local

20 governments of Arkansas that from and after July 1, 1947, the state and every

21 county, municipality, school district, and other taxing unit, excepting only

22 special improvement districts to which the county assessor is not required by

23 law to render service, receiving ad valorem or other tax funds collected by

24 county collectors shall contribute funds for the payment of the salaries, and

25 the necessary expenses incurred in the performance of their official duties,

26 of the county assessors and their deputies.

27   *(2) At least twenty (20) days prior to the quorum court meeting at*

28 *which the annual budget is adopted, the county assessor shall provide to each*

29 taxing unit a copy of the proposed budget of the county assessor for the then

30 next year. At least *ten (10)* days prior to any meeting of the quorum court at

31 which an amendment *adding an appropriation exceeding one percent (1%) of the*

32 *original budget amount* to the budget of the county assessor shall be

33 presented, the county assessor shall provide to each taxing unit a copy of

34 such proposed amendment. Copies of such budget and any such amendments shall

35 be provided by giving copies to the following:

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1   (A) For the county - to the county clerk;

2   (B) For a municipality - to the clerk or recorder;

3   (C) For a school district - to the superintendent.

4   (b)(1) For the purpose of carrying out this policy, the amount so to be

5 contributed annually by each of the taxing units shall be in the proportion

6 that the total of such taxes collected for the benefit of each taxing unit

7 bears to the total of taxes collected for the benefit of all taxing units.

8   (2) The pro rata contribution of the salaries and expenses of any

9 taxing unit which receives taxes collected for the purpose of meeting debt

10 service requirements of its issued and outstanding bonds shall be charged to

11 and paid out of the taxing unit's general fund, and not to, or out of, any

12 special fund it may maintain for this purpose, nor in such other manner as

13 will diminish the amount necessary to meet such debt service requirements."

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15   SECTION 2. All provisions of this act of a general and permanent nature

16 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

17 Revision Commission shall incorporate the same in the Code.

18

19   SECTION 3. If any provision of this act or the application thereof to

20 any person or circumstance is held invalid, such invalidity shall not affect

21 other provisions or applications of the act which can be given effect without

22 the invalid provision or application, and to this end the provisions of this

23 act are declared to be severable.

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25   SECTION 4. All laws and parts of laws in conflict with this act are

26 hereby repealed.

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28   SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the

29 Seventy-Eighth General Assembly that school districts and other taxing units,

30 which are required to pay the expenses of the office of county assessor, are

31 not, under present law, provided with notice or knowledge of the proposed

32 budgets of county assessors, or of proposed amendments thereto. Therefore, an

33 emergency is hereby declared to exist and this act being necessary for the

34 immediate preservation of the public peace, health and safety shall be in full

35 force and effect from and after its passage and approval.

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2   /s/Bill Mills

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