

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Wilson**

A Bill

SENATE BILL 137

For An Act To Be Entitled

8 "AN ACT TO AMEND THE SUBURBAN IMPROVEMENT DISTRICT LAW TO
9 MAKE PAYMENT OF IMPROVEMENT DISTRICT TAXES A CONDITION TO
10 THE PAYMENT OF *AD VALOREM REAL PROPERTY TAXES*; TO PROVIDE
11 FOR THE COLLECTION OF DELINQUENT IMPROVEMENT DISTRICT
12 TAXES IN THE SAME MANNER AS DELINQUENT GENERAL TAXES;
13 DECLARING AN EMERGENCY; AND FOR OTHER PURPOSES."

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

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17 SECTION 1. Section 14-92-230 (d) of the Arkansas Code of 1987 Annotated
18 is amended to read as follows:

19 "(d) A property owner shall be required to pay applicable improvement
20 taxes provided in this subchapter as a prerequisite to paying his general
21 taxes."

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23 SECTION 2. Section 14-92-232 of the Arkansas Code of 1987 Annotated is
24 amended to read as follows:

25 "14-92-232. Payment of taxes - Enforcement

26 (a) All taxes levied under the terms of this subchapter shall be
27 payable at the same time as *ad valorem real property taxes*.

28 (b) If improvement taxes levied pursuant to this subchapter are not
29 paid for two (2) years following their due date, the improvement tax-
30 delinquent land shall be transferred to the Commissioner of State Lands for
31 collection or sale. The county *collector* shall hold all improvement tax-
32 delinquent lands in the county for two (2) years after the date of the
33 delinquency and, if not redeemed within the two (2) year period, shall
34 transfer them to the state after notice as provided in Chapter 37 of Title 26
35 of the Arkansas Code of 1987 Annotated. The provisions of Chapter 37 of Title

1 26 shall be applicable to delinquent improvement taxes to the same extent as
2 to delinquent general taxes."

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5 SECTION 3. All provisions of this Act of a general and permanent
6 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
7 Code Revision Commission shall incorporate the same in the Code.

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9 SECTION 4. If any provision of this Act or the application thereof to
10 any person or circumstance is held invalid, such invalidity shall not affect
11 other provisions or applications of the Act which can be given effect without
12 the invalid provision or application, and to this end the provisions of this
13 Act are declared to be severable.

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15 SECTION 5. All laws and parts of laws in conflict with this Act are
16 hereby repealed.

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18 SECTION 6. EMERGENCY. It has been found and determined by the General
19 Assembly that present law provides for collection of delinquent suburban
20 improvement district taxes by inclusion of the improvement taxes and penalty
21 in the county collector's tax sale for general taxes. Such sale has been
22 abolished, leaving no clear remedy for delinquent improvement taxes.
23 Therefore, an emergency is declared to exist and this Act, being necessary for
24 the preservation of the public peace, health and safety, shall be in full
25 force and effect from and after *July 1, 1991 and shall be applicable to*
26 *improvement district taxes due and payable on or before October 10, 1991.*

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28 /s/Wilson

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