

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

HOUSE BILL 1025

5 By: Representative McElroy
6

For An Act To Be Entitled

8 AN ACT CONCERNING AN ALTERNATIVE SYSTEM OF
9 ASSESSMENTS BY A LEVEE DISTRICT INCLUDING MORE THAN
10 TWO (2) COUNTIES; AND FOR OTHER PURPOSES.
11

Subtitle

12 CONCERNING AN ALTERNATIVE SYSTEM OF
13 ASSESSMENTS BY A LEVEE DISTRICT INCLUDING
14 MORE THAN TWO (2) COUNTIES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Title 14 of the Arkansas Code is amended to add an
22 additional chapter to read as follows:
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24 Chapter 126. Alternative Method of Assessment and Collection of Taxes
25 in Levee Improvement Districts of More Than Two Counties
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27 14-126-101. Resolution required.

28 This chapter shall not be in force as to any levee district until:

29 (1) A proper resolution to that effect is adopted by the board
30 of directors of the levee district; and

31 (2) A copy of the resolution is published in a newspaper in each
32 county that in whole or a part is embraced in the levee district.
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34 14-126-102. Alternative system of assessments.

35 (a) The board of directors of a levee district that includes more than
36 two (2) counties at a regular meeting or at a special meeting called for the



1 purpose may adopt a resolution providing for assessments as provided in this
2 section.

3 (b)(1) The board of directors of a levee district that includes more
4 than two (2) counties may provide by resolution for a millage assessed upon:

5 (A) All real estate subject to overflow in the district;

6 (B) All improvements on real estate subject to overflow in
7 the district; and

8 (C) Telephone, electrical light and power lines, and
9 pipelines subject to overflow within the district.

10 (2) The millage assessed upon real estate subject to overflow in
11 the district and the millage assessed upon improvements on real estate
12 subject to overflow in the district shall not exceed twenty (20) mills on the
13 dollar of the assessed value as the property is assessed for state and county
14 tax purposes.

15 (3) The millage assessed upon telephone, electrical light and
16 power lines, and pipelines subject to overflow within the district shall not
17 exceed twenty (20) mills on the dollar of twenty five percent (25%) of the
18 assessed valuation of the utility company based on calculations by the Public
19 Service Commission that are provided to the board of directors of a levee
20 district by the utilities subject to overflow in the district.

21 (c) The board of directors of a levee district may assess a tax on a
22 railroad, its right-of-way, and roadbed subject to overflow within the
23 district in an amount not to exceed two hundred fifty dollars (\$250) per mile
24 within the district.

25 (d) The election by the board of directors of a levee district to
26 implement an alternative system of assessments under this section supersedes
27 any system of assessments otherwise established by law and applicable to the
28 levee district.

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30 14-126-103. Review of assessment.

31 (a)(1) A person aggrieved by an assessment made by the board of
32 directors of a levee district may have the assessment reviewed by the circuit
33 court of the county in which the:

34 (A) Property is situated; or

35 (B) District has its domicile if the property involved is
36 in more than one (1) county.

1 (2)(A) Review shall be heard on the evidence introduced before
 2 the board.

3 (B) Additional or different evidence shall not be
 4 admissible except on an issue of corrupt purpose or fraudulent action on the
 5 part of the board resulting in a wrongful and discriminatory assessment.

6 (3) The right of review is part of the administrative remedy for
 7 relief from wrongful or erroneous assessments.

8 (b)(1) A petition for review shall be filed within thirty (30) days
 9 from the date when the assessment is completed and except for the purpose of
 10 review would become effective.

11 (2) A copy of the petition shall be delivered to the:

12 (A) President of the levee district; or

13 (B) Chair of the board of directors of the levee district.

14 (c)(1)(A) The circuit court shall hear the petition as expeditiously
 15 as possible.

16 (B) The circuit court shall have the power to lower,
 17 raise, equalize, and determine the proper amount of benefit assessable
 18 against the property described in the petition.

19 (2) The amount and legality of an assessment made by a district,
 20 in the absence of a petition for a review, is conclusive.

21 (d) As soon as the circuit court determines the proper assessment of
 22 benefits under a petition pending before it, the clerk of the circuit court
 23 shall promptly certify the assessment to the district so that the district
 24 taxes may be extended against it.

25 (e)(1)(A) An appeal may be filed from the assessment with the Supreme
 26 Court as fixed by the circuit court.

27 (B) The transcript shall be filed with the Clerk of the
 28 Supreme Court within sixty (60) days from the issuance of the decree of the
 29 circuit court.

30 (2) The Supreme Court shall advance the appeal on its docket as
 31 involving a matter of public interest.

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 33 14-126-104. Suits to collect taxes – Tax as lien.

34 (a)(1) In a suit by a levee district to collect taxes on any property
 35 in the custody of a court other than that in which the tax suit is brought,
 36 the decree shall be for the amount of the tax adjudged to be due.

1 (2) The levee district shall file a certified copy of the decree
2 in the court having the custody of the property for appropriate action for
3 the payment of the tax.

4 (b) The tax shall:

5 (1) Constitute a lien on the property in the district;

6 (2) Be payable at the time and subject to the penalties for
7 nonpayment; and

8 (3) Be collected, except as specified in this chapter, in the
9 manner provided by law.

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