1 2	State of Arkansas As Engrossed: H3/17/15 H3/24/15 90th General Assembly As Engrossed: Bill
3	Regular Session, 2015 HOUSE BILL 1698
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5	By: Representative C. Douglas
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7	For An Act To Be Entitled
8	AN ACT TO AMEND THE PENALTY FOR NOT PROVIDING A NAME
9	AND DESCRIPTION OF PERSONAL AND REAL PROPERTY; AND
10	FOR OTHER PURPOSES.
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13	Subtitle
14	TO AMEND THE PENALTY FOR NOT PROVIDING A
15	NAME AND DESCRIPTION OF PERSONAL AND REAL
16	PROPERTY.
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19	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21	SECTION 1. Arkansas Code § 26-26-202 is amended to read as follows:
22	26-26-202. Refusal to give name or description of property.
23	(a) It shall be <u>is</u> unlawful for any <u>a</u> person to refuse to give the
24	county assessor or the appointed deputy his or her name and a complete and
25	accurate description of his or her personal and real property, together with
26	the location and value of it.
27	(b) Any person so refusing, upon conviction, shall be guilty of a
28	violation and shall be fined in any sum not less than ten dollars (\$10,00)
29	and not more than twenty-five dollars (\$25,00) If the county assessor
30	determines that a person has violated subsection (a) of this section, the
31	<u>county assessor may assess and levy against the person who violated</u>
32	subsection (a) of this section:
33	(1)(A) The annual amount of ad valorem taxes on the real
34	property or personal property, or both, for each of the years during which
35	the person did not give the county assessor or appointed deputy all of the
36	<u>information required under subsection (a).</u>



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1	(B) However, the amount of ad valorem taxes assessed and
2	levied under subdivision (b)(l)(A) of this section shall not exceed the total
3	amount of ad valorem taxes on the real property or personal property, or
4	both, for three (3) years; and
5	(2) A ten percent (10%) penalty on the amount of ad valorem
6	taxes assessed and levied under subdivision (b)(l) of this section, to be
7	collected by the county collector and to be appropriated by the quorum court
8	for the use and purposes of the county assessor's office.
9	(c) Upon the levy and assessment of ad valorem taxes by the county
10	assessor under subsection (b) of this section, the county assessor shall:
11	(1) Provide notice to the property owner or his or her agent by
12	first class mail, including notice of:
13	(A) The total valuation of the personal property or real
14	property, or both, as fixed by the county assessor under subdivision (b)(1)
15	of this section; and
16	(B) The amount of the applicable penalty under subdivision
17	(b)(2) of this section; and
18	(2) Advise that the property owner may apply, by petition or
19	letter, on or before the third Monday in August, to the county equalization
20	board for the adjustment of the assessment as fixed by the county assessor
21	under subsection (b) of this section.
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23	SECTION 2. EFFECTIVE DATE. This act is effective for assessment years
24	<u>beginning on or after January 1, 2015.</u>
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26	/s/C. Douglas
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