

ARKANSAS SENATE
92nd General Assembly - Regular Session, 2019
Amendment Form

Subtitle of Senate Bill No. 461

TO AMEND THE LAW CONCERNING THE CREATION OF AND TIMING OF TAX COLLECTION IN
CERTAIN FIRE DEPARTMENTS AND IMPROVEMENT DISTRICTS; AND TO DECLARE AN
EMERGENCY.

Amendment No. 2 to Senate Bill 461

Amend Senate Bill No. 461 as engrossed, S3/27/19 (version: 03/27/2019 1:47:05 PM)

Add Representative L. Fite as a cosponsor of the bill

AND

Immediately after SECTION 3 of the bill, add an additional section to read as follows:

"SECTION 4. Arkansas Code § 14-284-214 is amended to read as follows:
14-284-214. Assessments – Annual reassessments.

(a) The board of commissioners shall once a year order the assessors to reassess the annual benefits of protected property in the fire protection district if there have been improvements made or improvements destroyed or removed from one (1) or more tracts of land in the fire protection district, making it necessary to have the annual benefits revised.

(b)(1)(A) Whereupon, it shall be the duty of the assessors to reassess the benefits of the fire protection district, and the annual benefits assessed may be raised or lowered as fire protection services benefiting the property change.

(B) If the annual benefits assessed exceed one hundred dollars (\$100) per parcel, the quorum court of the county in which the fire protection district lies shall approve the reassessment.

(2) If the board of commissioners ~~determine~~ determines that there have been no significant changes in improvements on the lands in the fire protection district, ~~they~~ the board of commissioners may direct that assessed benefits remain the same as the benefits assessed the preceding 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 K. Hammer

KLC/KLC - 03-28-2019 11:46:33

KLC390

Secretary