

Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas
2 90th General Assembly
3 Fourth Extraordinary Session, 2016
4

A Bill

DRAFT BPG/BPG
HOUSE BILL

5 By: Representative Boyd
6

For An Act To Be Entitled

8 AN ACT TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS
9 ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE
10 ASSESSMENT OF REAL AND PERSONAL PROPERTY; TO DECLARE
11 AN EMERGENCY; AND FOR OTHER PURPOSES.
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Subtitle

14 TO CLARIFY THE MEANING OF "ACTUAL AND
15 OBVIOUS ERRORS" ON THE PART OF A COUNTY
16 ASSESSOR IN THE ASSESSMENT OF REAL AND
17 PERSONAL PROPERTY; AND TO DECLARE AN
18 EMERGENCY.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-28-111(c), concerning the correction of
25 errors on the tax books by a county assessor, is amended to read as follows:

26 ~~(c)(1)(A) The provisions of this~~ This section shall be applicable only
27 to the correction of actual and obvious errors on the tax books and related
28 records, with such errors being restricted to extension errors, erroneous
29 property descriptions, classifications, or listings, and shall not be
30 utilized to make any change in the valuation of any real or personal property
31 as shown on the tax books and related records other than a change in
32 valuation necessitated by the correction of actual and obvious errors as
33 provided in this section.

34 ~~(B) In no case shall any~~ A reduction in the valuation of
35 any real or personal property shall not be made, except such as shall have
36 been ordered by the county equalization board, the county court, the circuit

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1 court, or the Supreme Court, or be caused by the correction of actual and
2 obvious errors as provided in this section.

3 (2) A county assessor who did not exempt real or personal
4 property during a particular assessment year that is later found to be
5 properly exempt under Arkansas Constitution, Article 16, § 5(b), has not made
6 an actual and obvious error correctable under this section if the property
7 owner failed to apply for an exemption through the county assessor's office
8 for that assessment year.

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10 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
11 General Assembly of the State of Arkansas that it is unreasonable for a
12 county assessor to seek out and determine the exempt status of property
13 owners who do not willfully provide the county assessor's office with an
14 application and the proper information to do so; and that school districts
15 should not have to suffer the undue burden of providing a refund to a
16 taxpayer who voluntarily paid property taxes, not under protest, and who
17 never claimed that the property upon which taxes were paid was exempt from
18 taxation. Therefore, an emergency is declared to exist, and this act being
19 immediately necessary for the preservation of the public peace, health, and
20 safety shall become effective on:

21 (1) The date of its approval by the Governor;

22 (2) If the bill is neither approved nor vetoed by the Governor,
23 the expiration of the period of time during which the Governor may veto the
24 bill; or

25 (3) If the bill is vetoed by the Governor and the veto is
26 overridden, the date the last house overrides the veto.

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