

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

**A BILL ACT 281 OF 1991**  
**HOUSE BILL 1283**

**For An Act To Be Entitled**

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

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

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

20 "(d) A property owner shall be required to pay applicable *suburban*  
21 *improvement taxes* provided in this subchapter as a prerequisite to paying his  
22 *ad valorem real property taxes*."

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

26 "14-92-232. Payment of taxes - Enforcement

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

29 (b) *Delinquent suburban improvement district assessments shall be held*  
30 *by the county collector and, if not redeemed, the assessments shall be*  
31 *certified to the Commissioner of State Lands for redemption or sale, pursuant*  
32 *to Act 626 of 1983, as amended.*"

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

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

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 All laws and parts of laws in conflict with this Act are hereby repealed.

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

/s/Larry Goodwin

APPROVED: 2-28-91