

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**

**A BILL ACT 961 OF 1991**  
**HOUSE BILL 2050**

4 **By: Representatives Mullenix, Parkerson, and Allen**

5  
6  
7

**For An Act To Be Entitled**

8 "AN ACT TO ASSIST IN THE PROPER COLLECTION AND REMITTANCE  
9 OF CERTAIN REAL ESTATE TAXES AND OTHER ASSESSMENTS WHICH  
10 HERETOFORE HAVE BEEN DIFFICULT TO COLLECT; TO PROVIDE THAT  
11 THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT  
12 AND THE ARKANSAS STATE HIGHWAY COMMISSION SHALL NOT BE  
13 REQUIRED TO PAY IMPROVEMENT DISTRICT ASSESSMENTS ON LAND  
14 BELONGING TO SUCH ENTITIES; TO DECLARE AN EMERGENCY; AND  
15 FOR OTHER PURPOSES."

16

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

18

19 SECTION 1. Notwithstanding the provisions of any laws to the contrary,  
20 the Arkansas State Highway and Transportation Department acting on behalf of  
21 the Arkansas State Highway Commission is hereby authorized on acquiring  
22 property for the benefit of the Arkansas State Highway Commission upon which  
23 real estate taxes or assessments of any kind are due and payable or which  
24 shall become due and payable as a result of the use of that property for any  
25 time period prior to its acquisition by the Department for public purposes to  
26 deduct from the amount of negotiated compensation to be paid to the owner or  
27 owners of such property such taxes or assessment amounts and to remit such  
28 taxes or assessments to the appropriate taxing or assessing authorities.  
29 Likewise, upon a showing by the Department of such tax or assessment amounts,  
30 the courts of this state shall deduct such amounts prior to delivering any  
31 orders regarding compensation by the Department or Commission to such owner or  
32 owners and in all trials in which compensation for any such property is in  
33 issue, the court, upon a showing by the Department of such tax or assessment  
34 amounts, shall deduct such amounts from any monetary award, which deductions  
35 shall be reflected in all orders concerning the payment of compensation  
36 delivered by that court and the Department shall remit such taxes or

1 assessments to the appropriate taxing or assessing authorities. In those  
2 instances where the Department acting on behalf of the Commission has  
3 deposited an estimated just compensation amount with the court, the Department  
4 shall notify the county tax collector of that deposit. No such monies so  
5 deposited shall be withdrawn from the court by any defendant unless and until  
6 the collector agrees that all taxes and assessments on the subject property  
7 which are due and payable or which shall become due and payable as a result of  
8 the use of that property for any time period prior to its acquisition by the  
9 Department have been satisfied.

10

11         SECTION 2. It is hereby found and determined by the Seventy-Eighth  
12 General Assembly that all property owned by the Arkansas State Highway  
13 Commission or the Arkansas State Highway and Transportation Department is  
14 public property used exclusively for public purposes. Since neither the  
15 Commission nor the Department pursuant to Article 16 §5 of the Constitution of  
16 Arkansas are required to pay real or personal property taxes on real estate  
17 and tangible personal property owned by that Commission or Department,  
18 likewise, notwithstanding any provision of law to the contrary, the Commission  
19 and Department shall not be required to pay any improvement district  
20 assessments that may be assessed against the Commission or Department as a  
21 result of such ownership.

22

23         SECTION 3. All provisions of this act of a general and permanent nature  
24 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
25 Revision Commission shall incorporate the same in the Code.

26

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

32

33         SECTION 5. All laws and parts of laws in conflict with this act are  
34 hereby repealed.

35

1           SECTION 6. EMERGENCY. It is hereby found and determined by the General  
2 Assembly that in certain instances real estate taxes and other assessments  
3 have either not been collected or have been difficult to collect; that the  
4 provisions of this act are designed to alleviate such problems and that only  
5 by the immediate effectiveness of this act may such problems be solved and  
6 certain tax revenues and assessments be rightfully provided local taxing  
7 authorities. Therefore, an emergency is hereby declared to exist and this act  
8 being necessary for the preservation of the public peace, health and safety  
9 shall be in full force and effect from and after its passage and approval.

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

APPROVED: 3/29/91

