

.As Engrossed: 3/8/93

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Parkerson**

A Bill

ACT 849 OF 1993
HOUSE BILL 1681

For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT A COUNTY *UTILIZING THE UNIT TAX*
9 *LEDGER SYSTEM* MAY INITIATE A COMPUTERIZED TAX ASSESSMENT
10 AND COLLECTION PROCESS; AND FOR OTHER PURPOSES."

Subtitle

13 "TO PROVIDE THAT A COUNTY *UTILIZING THE UNIT TAX LEDGER*
14 *SYSTEM* MAY INITIATE A COMPUTERIZED TAX ASSESSMENT AND
15 COLLECTION PROCESS."

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

19 SECTION 1. It is the intent of this act to provide an alternative
20 method of assessment and collection of taxes in counties *utilizing the unit*
21 *tax ledger system* where the use of a computerized system for assessment and
22 collection is utilized. The quorum court may authorize by ordinance the use
23 of this alternative method when it is determined to be in the best interest of
24 the county. The provisions of this act are supplemental to other applicable
25 law.

27 SECTION 2. (a) The Quorum Court of any county in this state may, by
28 ordinance, provide for the use of electronic data processing equipment,
29 commonly referred to as a computer, to keep the assessment records, to prepare
30 the tax books, and to prepare the collector's records and receipts for
31 property taxes. The quorum court, by ordinance, may designate the appropriate
32 county officer to be responsible for the maintenance and operation of the
33 computer. *The quorum court, by ordinance, may designate the assessor or*
34 *collector as preparer of the tax books.*

35 (b) When any county acquires, leases, rents, or otherwise provides for
36 the use of electronic data processing equipment for the purposes prescribed in

jmb177

1 subsection (a) of this section, the quorum court may, by ordinance, authorize
2 the use of the equipment for any other appropriate county purposes and may
3 provide for prorating the costs thereof among the various county offices.

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5 SECTION 3. Under the system provided for in this act:

6 (a) It is the duty of the county assessor of each county to enter upon
7 the assessment record of *the* county the adjusted or equalized assessed value
8 of any and all property as found and fixed by the county equalization board.

9 (b) In making the tax books of the county, unless further adjustments are
10 ordered by the county court or the State Equalization Board, the *preparer of*
11 *the tax books* shall extend the taxes on the adjusted or equalized values.

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13 SECTION 4. Under the system provided for in this act, the assessor
14 shall deliver the assessment abstract to the Equalization Board by August 1 of
15 each year.

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17 SECTION 5. Under the system provided for in this act:

18 (a) The assessor shall make any changes to the abstract after the
19 Equalization Board finalizes its action.

20 (b) *All changes in assessments, after the assessor prepares the final*
21 *abstract of the tax books* shall be made as specified in Section 9 (a) and
22 documented by means of a prenumbered two-part change form with the reason for
23 the change noted.

24

25 SECTION 6. Under the system provided for in this act:

26 (a) The county assessor of each county shall, on or before *the third*
27 *Monday in January* of each year, unless otherwise ordered and directed by the
28 State Equalization Board, file with the board, on such forms as it may
29 prescribe, a "Final Abstract of the Tax Books."

30 (b) The *final abstract of the tax books* shall show, by total of items
31 and value, the total *assessment of the county after all adjustments*.

32

33 SECTION 7. Under the system provided for in this act after receiving
34 statements of the rates and sums of money to be levied for the current year
35 from the Auditor of State and from such other officers and authorities,

1 *including special improvement districts*, as shall be legally empowered to
2 determine the rates or amount of taxes to be levied for the various purposes
3 authorized by law, and after levied by the quorum court, the preparer of the
4 tax books shall immediately determine the sums to be levied upon personal
5 property and each tract or lot of real property in the county.

6

7 SECTION 8. Under the system provided for in this act:

8 (a) The preparer of the tax books of each county shall, on or before
9 February 1 in each year, make out and deliver the tax books of the county to
10 the collector, with his warrant attached, under his hand and the seal of his
11 office, authorizing the collector to collect the taxes.

12 (b) The collector shall give duplicate receipts for the tax books, in
13 which the amount of the different taxes shall be separately stated, and the
14 preparer of the tax books shall forward one (1) of the receipts to the Auditor
15 of State.

16

17 SECTION 9. Under the system provided for in this act, the tax collector
18 shall:

19 (a) Make changes to the tax book after the assessor files the final
20 abstract of the tax books as authorized by the assessor by a two-part change
21 form;

22 (b) Prepare the tax statements, tax receipts, and collect the taxes;
23 and

24 (c) Prepare and certify the monthly and final distribution of all
25 current and delinquent taxes collected by the tax collector.

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27 SECTION 10. Under the system provided for in this act:

28 (a) All county tax collector_s final tax settlements shall be made and
29 filed with the county court on or before the fourth Monday of December each
30 year.

31 (b)(1) It is the duty of the county court to pass upon the final tax
32 settlement of the collector and to approve, reject, or restate it on or before
33 December 31 of each year.

34 (2) Failure of the county judge to so approve, reject, or restate
35 the final tax settlement of the collector within this period of time shall

1 constitute a misfeasance in office and shall be deemed a misdemeanor,
2 punishable by a fine of one hundred dollars (\$100) or removal from office.

3

4 SECTION 11. Under the system provided for in this act:

5 (a) If the final tax settlement shall be found to be correct, the
6 county court shall order the settlement spread in full upon the records of the
7 county courts.

8 (b) The county clerk shall certify to the Auditor of State, without
9 delay, the action of the county courts on the settlements, whether approved or
10 rejected. If rejected, the collector shall at once proceed to restate the
11 settlement and again submit it to the county courts.

12

13 SECTION 12. Under the system provided for in this act, after the final
14 tax settlement made by the collector has been examined and acted upon by the
15 county court, as provided in this act, the collector shall, on or before
16 December 31 of each year, make settlement with the county and its various
17 subdivisions and with the Auditor of State for all state taxes collected by
18 him.

19

20 SECTION 13. Under the system provided for in this act:

21 (a) The tax collector shall maintain a permanent record of all taxes
22 collected and the tax book reflecting all valuation changes, the receipt
23 number, date and amount of collection under the authority of this act.

24 (b) *The preparer of the tax books shall receive a commission of two*
25 *percent (2%) for extending the improvement taxes and the collector shall*
26 *receive a commission of two percent (2%) for collecting them.*

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28 SECTION 14. Under the system provided for in this act, the county
29 treasurer shall distribute the taxes by December 31 of each year as authorized
30 by the final tax settlement approved by the County Judge.

31

32 SECTION 15. All provisions of this act of a general and permanent
33 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
34 Code Revision Commission shall incorporate the same in the Code.

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1 SECTION 16. If any provision of this act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 act are declared to be severable.

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7 SECTION 17. All laws and parts of laws in conflict with this act are
8 hereby repealed.

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/s/Rep. Parkerson

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APPROVED: 4/2/93

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HB 1681

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