1 State of Arkansas

2 81st General Assembly

3 Regular Session, 1997

A Bill

ACT 336 OF 1997

HOUSE BILL   1406

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5 By: Representative Laverty

6 By: Senator Fitch

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9 ## For An Act To Be Entitled

10   "AN ACT TO AMEND ARKANSAS CODE 26-26-1001 PERTAINING TO

11   THE ASSESSOR S LIST OF EXEMPT REAL PROPERTY; AND FOR OTHER

12   PURPOSES."

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14 ## Subtitle

15   "PERTAINING TO THE ASSESSOR S LIST OF

16   EXEMPT REAL PROPERTY."

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

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20   SECTION 1. Arkansas Code 26-26-1001 is amended to read as follows:

21   "§ 26-26-1001. List of exempt real property.

22   The assessor, at the time of making the assessment of real property

23 subject to taxation, shall enter in a separate list pertinent descriptions of

24 all burying grounds, public school houses, houses used exclusively for public

25 worship, and institutions of purely public charity, and public buildings and

26 property used exclusively for any public purpose, with the lot or tract of

27 land on which the house or institution or public building is situated, and

28 which are by law exempt from taxation, and the value thereof. If the property

29 is held and used for other public purposes, he shall state by whom or how it

30 is held."

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32   SECTION 2. All provisions of this act of a general and permanent nature

33 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

34 Revision Commission shall incorporate the same in the Code.

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36   SECTION 3. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect

2 other provisions or applications of the act which can be given effect without

3 the invalid provision or application, and to this end the provisions of this

4 act are declared to be severable.

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6   SECTION 4. All laws and parts of laws in conflict with this act are

7 hereby repealed.

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10   APPROVED:3-03-97

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