

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

A Bill

Act 933 of 1999
HOUSE BILL 1863

5 By: Representatives House, Creekmore, Lavery, Hickinbotham, Hathorn, Hausam, Wood, Weaver,
6 Prater, Buchanan, Simmons, Wilkinson, Broadway, Bledsoe, Cleveland
7

For An Act To Be Entitled

"AN ACT TO REPEAL ARKANSAS CODE 26-26-501."

Subtitle

"AN ACT TO REPEAL ARKANSAS CODE 26-26-
501. "

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

19 SECTION 1. Arkansas Code 26-26-501 is hereby repealed.

20 ~~26-26-501. Duties generally.~~

21 ~~(a)(1) The county assessor shall devote his entire time to the duties~~
22 ~~of his office. The assessor shall maintain an office at the county seat of the~~
23 ~~county which he officially serves, and the assessor or his deputy shall remain~~
24 ~~in his office during reasonable office hours between the first Monday in~~
25 ~~January and April 10 of each year for the purpose of taking a list of all real~~
26 ~~and personal property for that year required to be listed.~~

27 ~~(2) Any person owning real or personal property, or both, shall,~~
28 ~~at the time and place indicated in this section, deliver to the assessor,~~
29 ~~either in person or by agent, a verified list of his real and personal~~
30 ~~property. Any county assessor may allow taxpayers to assess personal property~~
31 ~~by mail on forms prescribed by the Assessment Coordination Division of the~~
32 ~~Arkansas Public Service Commission.~~

33 ~~(b)(1) In counties of this state in which the tax collectors are~~
34 ~~required to attend at places of holding elections in each township, town, or~~
35 ~~city for the purpose of receiving taxes, the assessor of these counties or his~~
36 ~~deputy shall attend at the places and on the dates named in the collector's~~

1 ~~notice for the purpose of taking a verified list of real and personal property~~
2 ~~in the township, town, or city. All persons owning real or personal property~~
3 ~~in the township, city, or town may at this time and place deliver to the~~
4 ~~assessor, either in person or by agent, a verified list of his real and~~
5 ~~personal property.~~

6 ~~(2) The assessors of Woodruff, Lincoln, Searcy, St. Francis,~~
7 ~~Dallas, Baxter, Perry, Franklin, Nevada, Monroe, Boone, Fulton, Saline, Clay,~~
8 ~~Marion, Calhoun, Izard, Scott, Benton, Hempstead, Montgomery, Lawrence, and~~
9 ~~Newton Counties shall attend the places of holding elections in each township~~
10 ~~for the purpose of assessing taxes between the first Monday in January and~~
11 ~~April 10 of each year; but it shall not be necessary for the assessors of~~
12 ~~Ashley, Drew, or Van Buren Counties to attend these places.~~

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15 APPROVED: 3/29/1999
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