

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 467 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H2/27/07

A Bill

HOUSE BILL 1446

5 By: Representatives Reynolds, Hawkins, Hoyt, E. Brown, Cornwell, Dunn, Everett, Garner, Harris,
6 Lovell, Rosenbaum, Sumpter, Wills, Ragland
7
8

9 **For An Act To Be Entitled**

10 AN ACT TO PROVIDE NOTICE TO TAXPAYERS REGARDING
11 RIGHTS TO LOWER ASSESSMENTS ON THE TAXPAYER'S
12 HOMESTEAD USED AS A PRINCIPAL PLACE OF RESIDENCE
13 AS CONTAINED IN THE ARKANSAS CONSTITUTION; AND
14 FOR OTHER PURPOSES.
15

16 **Subtitle**

17 TO PROVIDE NOTICE TO TAXPAYERS REGARDING
18 RIGHTS TO LOWER ASSESSMENTS ON THE
19 TAXPAYER'S HOMESTEAD USED AS A PRINCIPAL
20 PLACE OF RESIDENCE AS CONTAINED IN THE
21 ARKANSAS CONSTITUTION.
22
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code Title 26, Chapter 23, Subchapter 2 is amended
27 to add an additional section to read as follows:

28 26-23-205. Taxpayer notice.

29 (a) A county collector shall send a property taxpayer a yearly notice
30 concerning his or her rights under the provisions of the Arkansas
31 Constitution, Amendment 79, containing the following:

32 (1) A statement that the assessed value of a homestead used as a
33 principal place of residence and owned by a taxpayer who is disabled or
34 sixty-five (65) years of age or older shall not increase; and

35 (2) The county assessor's contact information.



