

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

A Bill

HOUSE BILL 1118

5 By: Representative B. Overbey
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For An Act To Be Entitled

8 AN ACT CONCERNING COUNTY RETENTION PRACTICES FOR
9 HOMESTEAD CREDIT LETTERS; AND FOR OTHER PURPOSES.
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Subtitle

11 CONCERNING COUNTY RETENTION PRACTICES FOR
12 HOMESTEAD CREDIT LETTERS.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 13-4-303(2), concerning record retention
20 practices for county tax and assessment records in the county assessor's
21 office, is amended to read as follows:

22 (2)(A) For county assessor's records, maintain for five (5)
23 years:

24 (i) Real estate appraisal card after reappraisal;

25 (ii) Lists of names of taxpayers furnished to
26 assessor by school boards; ~~and~~

27 (iii) The personal, commercial, and industrial
28 assessment forms; and

29 (iv) Inactive homestead credit documents.

30 (B) Prior to destruction of these forms, ~~they will~~ the
31 documents shall be made available to the county collector;
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34 APPROVED: 02/13/2015
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