

"AN ACT TO AMEND SECTION 7 OF ACT 147 OF 1919, AS AMENDED [ARK. STAT. 84-438], TO REQUIRE COUNTY ASSESSORS TO FILE A SWORN STATEMENT EACH YEAR WITH THE STATE TREASURER INDICATING THAT THE ASSESSOR WILL DESIGNATE DELINQUENT ASSESSMENTS ON THE RECORDS PROVIDED TO THE COUNTY CLERK; TO REQUIRE THE STATE TREASURER TO WITHHOLD COUNTY TURNBACK IF THE COUNTY ASSESSOR FAILS TO FILE THE STATEMENT; TO PROVIDE THAT IF THE COUNTY ASSESSOR INTENTIONALLY FAILS TO PERFORM HIS DUTY OF IDENTIFYING DELINQUENT ASSESSMENTS HE SHALL BE SUBJECT TO REMOVAL FROM OFFICE; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 7 of Act 147 of 1919, as amended, the same being Arkansas Statute 84-438, is hereby amended to read as follows:

"Section 7. (a) There shall be a penalty of ten percent (10%) of all taxes due on all persons and property delinquent in assessment, provided, where the penalty of ten percent (10%) of the amount of all taxes due shall amount to less than one dollar (\$1.00) such penalty shall be arbitrarily fixed at one dollar (\$1.00); and all persons and property not listed for assessment with the assessor on or before the tenth day of April of the year in which such assessment is required, as provided by this Act, shall be deemed to be delinquent in assessment and the assessor shall so designate same on his records that the clerk may know each item of property and all persons so delinquent; and it shall be the duty of said clerk to affix and extend the penalty hereinabove provided against each item of property and all persons so delinquent, which penalty shall be collected by the county tax collector and shall be by him paid into the County General Fund.

(b) Between January 1 and April 15 of each year, each county assessor shall file with the State Treasurer a sworn statement that he will comply with paragraph (a) of this Section. If a county assessor fails to file the statement by April 15 the State Treasurer shall withhold county turnback to that county until the statement is received by the State Treasurer.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

APPROVED: 3/10/87
