

Act 869 of the 1989 Regular Session.

Act 869

HB1641

By: Representatives Dawson and McKissack

"AN ACT TO PROVIDE THAT DELINQUENT PROPERTY TAXES ON MOBILE HOMES ASSESSED AS REAL PROPERTY SHALL BE ATTACHED TO THE PERSONAL PROPERTY TAX AND THAT THE DELINQUENT REAL PROPERTY TAXES MUST BE PAID IN ORDER TO PAY THE PERSONAL PROPERTY TAXES; AND FOR OTHER PURPOSES."

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

SECTION 1. When the property tax on mobile homes and manufactured homes which are now assessed as real property become delinquent, the delinquent real property tax shall be attached to the personal property tax of the owner of the mobile home or manufactured home, and the collector shall not accept payment of the personal property taxes without collecting payment of the delinquent real property taxes at that time.

SECTION 2. All mobile homes and manufactured homes on the books of the Commissioner of State Lands on the effective date of this Act shall be certified back to the county which certified them to the Commissioner and shall not be sold by him.

SECTION 3. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 5. Emergency. It is hereby found and determined that the present procedures pertaining to delinquent property taxes on mobile homes and manufactured homes are inadequate; that this act provides procedures to attach delinquent real property tax to the personal property tax of the owner of the mobile home or manufactured home; and that this act is immediately necessary to implement appropriate procedures applicable to delinquent property taxes on mobile homes and manufactured homes. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: March 22, 1989

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