

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Senators Malone and Brown**

# A Bill

**ACT 669 OF 1995**  
**SENATE BILL 586**

## For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE § 26-3-301 TO CLARIFY THE  
TAX STATUS OF PUBLIC PROPERTY USED EXCLUSIVELY FOR PUBLIC  
PURPOSES; AND FOR OTHER PURPOSES."

### Subtitle

"AN ACT TO AMEND ARKANSAS CODE § 26-3-  
301 TO CLARIFY THE TAX STATUS OF PUBLIC  
PROPERTY USED EXCLUSIVELY FOR PUBLIC  
PURPOSES."

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

SECTION 1. Arkansas Code § 26-3-301 is amended to read as follows:  
"26-3-301. Property exempt from taxes generally.

All property described in this section, to the extent limited, shall be  
exempt from taxation:

(1) All public schoolhouses and houses used exclusively for  
public worship and the grounds attached to these buildings necessary for the  
proper occupancy, use, and enjoyment of the buildings, not leased or otherwise  
used with a view to profit;

(2) All public institutions of higher learning and all buildings  
and grounds belonging to those institutions;

(3) All lands used exclusively as graveyards or grounds for  
burying the dead, except those held by any person, company, or corporation  
with a view to profit or for the purpose of speculation in the sale thereof;

(4) All property, whether real or personal, belonging exclusively  
to this state, including property of state agencies, institutions, boards, or  
commissions, or the United States;

(5) All buildings belonging to counties used for holding courts,

1 for jails, or for county offices, with the grounds not exceeding in any county  
2 ten (10) acres, on which the buildings are erected;

3           (6) All lands, houses, and other buildings belonging to any  
4 county, city, or town used exclusively for the accommodation of the poor;

5           (7) All buildings belonging to institutions of purely public  
6 charity, together with the land actually occupied by these institutions, not  
7 leased or otherwise used with a view to profit, and all moneys and credits  
8 appropriated solely to sustaining, and belonging exclusively to, these  
9 institutions;

10           (8) All fire engines and other implements used for the  
11 extinguishment of fires, with the buildings used exclusively for the  
12 safekeeping thereof, and for the meeting of fire companies, whether belonging  
13 to any town or to any fire company organized therein;

14           (9) (A) All market houses, public squares, other public grounds,  
15 town and city houses or halls owned and used exclusively for public purposes,  
16 and all works, machinery, and fixtures belonging to any town and used  
17 exclusively for conveying water to the town.

18                   (B) Public property which may be reserved for use by any  
19 person or organization, with or without a fee for such use, is being used  
20 exclusively for public purposes, regardless of whether the event for which the  
21 property is reserved is open for attendance or participation by the general  
22 public;

23           (10) All property owned by the Girls 4-H house, Boys 4-H house,  
24 and the FFA houses when the houses are used for the sole purpose of occupancy  
25 and use and enjoyment by students thereon and not leased or otherwise used  
26 with a view to profit;

27           (11) (A) Under the provisions of this section, all dedicated  
28 church property, including the church building used as a place of worship,  
29 buildings used for administrative or missional purposes, the land upon which  
30 the church buildings are located, all church parsonages, any church  
31 educational building operated in connection with the church including a family  
32 life or activity center, a recreation center, a youth center, a church  
33 association building, a day-care center, a kindergarten, or private church  
34 school shall be exempt.

35                   (B) However, in the event any property is used partially

1 for church purposes and partially for investments or other commercial or  
2 business purposes, the property shall be exempt from the ad valorem tax."

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4 SECTION 2. If there exists any claim for real or personal property  
5 taxes or improvement district assessments based on use of public property by  
6 persons or organizations for events which are not open to the general public  
7 at the effective date of this act, such amounts shall be removed from the  
8 books of officials in the county in which such property is located, and no  
9 claim shall be made for payment of said amounts.

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

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15 SECTION 4. If any provision of this act or the application thereof to  
16 any person or circumstance is held invalid, such invalidity shall not affect  
17 other provisions or applications of the act which can be given effect without  
18 the invalid provision or application, and to this end the provisions of this  
19 act are declared to be severable.

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21 SECTION 5. All laws and parts of laws in conflict with this act are  
22 hereby repealed.

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24 SECTION 6. Emergency. It is found and determined by the General  
25 Assembly of the State of Arkansas that county assessors in various counties in  
26 Arkansas have assessed public property which is available for use by persons  
27 or organizations for events which are not open to the general public; and that  
28 county assessors are required by law to assess all real and personal property  
29 in their counties annually between the first Monday in January and the first  
30 day in August, and that an immediate need exists to clarify the status of  
31 public property used by persons or organizations for events which are not open  
32 to the general public in order to prevent such property from being placed on  
33 the tax rolls by county assessors. Therefore, an emergency is declared to  
34 exist and this act being necessary for the preservation of the public peace,  
35 health and safety, shall be in full force and effect from and after its

1 passage and approval.

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*/s/Malone and Brown*

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APPROVED: 3-17-95

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