

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 1947 of the Regular Session

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005  
4

As Engrossed: H3/25/05

**A Bill**

HOUSE BILL 2832

5 By: Representatives Edwards, Pate  
6  
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**For An Act To Be Entitled**

8  
9 AN ACT TO AMEND ARKANSAS CODE § 26-27-318  
10 CONCERNING COUNTY COURT HEARINGS AND COLLECTION  
11 OF ASSESSMENTS.  
12

**Subtitle**

13  
14 AN ACT TO AMEND ARKANSAS CODE § 26-27-  
15 318 CONCERNING COUNTY COURT HEARINGS AND  
16 COLLECTION OF ASSESSMENTS.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-27-318(c), concerning appeals, is  
22 amended to read as follows:

23 (c)(1) Appeals must be filed on or before the second Monday in October  
24 of each year and shall have preference over all matters before the county  
25 court and shall be heard and an order made on or before the ~~first Monday in~~  
26 fifteenth day of November.

27 (2)(A) The county court shall notify the property owner or  
28 assessor of its decision, in writing, no later than twenty (20) working days  
29 after the property owner's appeal hearing ~~or the second Monday in November,~~  
30 ~~whichever is earlier.~~

31 (B) The notification shall state the county court's  
32 decision, and that the property owner may appeal the decision to the circuit  
33 court.  
34

/s/ Edwards, et al  
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*APPROVED: 04/11/2005*