

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1584

5 By: Representatives Summers, T. Bradford, English, Vines
6 By: Senators B. Sample, E. Williams
7

For An Act To Be Entitled

9 AN ACT CONCERNING COUNTY COLLECTORS; AND FOR OTHER
10 PURPOSES.
11

Subtitle

12 CONCERNING COUNTY COLLECTORS.
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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 § 26-26-201(a), concerning delinquent
20 assessments, is amended to read as follows:

21 (a)(1)(A) There shall be a penalty of ten percent (10%) of all taxes
22 due on all persons and property delinquent in assessment.

23 (B) Where the penalty of ten percent (10%) of the amount
24 of all taxes due shall amount to less than one dollar (\$1.00), the penalty
25 shall be arbitrarily fixed at one dollar (\$1.00).

26 (2)(A) All persons and property not listed for assessment with
27 the assessor on or before May 31 of the year in which the assessment is
28 required, as provided by this chapter, shall be deemed to be delinquent in
29 assessment, and the assessor shall so designate it on his records that the
30 clerk may know each item of property and all persons so delinquent.

31 (B) It shall be the duty of the ~~clerk~~ county officer
32 designated by the quorum court under § 26-28-102 to affix and extend the
33 penalty provided in this section against each item of property and all
34 persons ~~so~~ delinquent in assessment.

35 (3) The penalty shall be collected by the county tax collector
36 and shall be ~~by him~~ paid into the county general fund.



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2 SECTION 2. Arkansas Code § 26-37-106(b), concerning delinquent lands,
3 is amended to read as follows:

4 (b) The ~~county clerk~~ county officer designated by the quorum court
5 under § 26-28-102 shall certify that the total amount of tax-delinquent lands
6 in ~~this~~ the permanent record under subsection (a) of this section is equal to
7 the credit allowed the county collector for tax-delinquent lands on the
8 current tax settlement.

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10 SECTION 3. Arkansas Code § 26-37-109 is amended to read as follows:

11 26-37-109. Redemption of lands not transferred.

12 (a)(1) ~~The county collectors of the various counties of the State of~~
13 ~~Arkansas are authorized to~~ A county collector may charge a fee of two dollars
14 and fifty cents (\$2.50) for the issuance of each certificate of land
15 redemption for each parcel of tax-delinquent land redeemed in ~~their~~ the
16 county collector's office.

17 (2) ~~This~~ The fee under this subsection shall be deposited ~~in~~ into
18 the county general fund.

19 (b) ~~Each county quorum court may authorize the~~ The county collector ~~or~~
20 ~~the county treasurer to~~ shall accept payment for the redemption of tax-
21 delinquent land which has not been transferred to the Commissioner of State
22 Lands.

23 (c) The county collector shall pay over to the county treasurer on the
24 first of each month or within ~~five (5)~~ ten (10) days thereafter all amounts
25 collected under this section. However, upon a certificate of distribution of
26 the amounts collected under this section being prepared by the county clerk
27 or county collector, which certificate of distribution shall be issued on or
28 before the thirtieth day of each month, the county treasurer ~~will~~ shall
29 transfer to the various funds the amount due each fund, such as the county,
30 school, or municipality fund, from the amounts collected under this section.

31
32 SECTION 4. Arkansas Code § 26-39-201(a)(1), concerning the time for
33 certain county officials to transfer county and state funds, is amended to
34 read as follows:

35 (a)(1) ~~The~~ A county clerk, ~~and~~ probate clerk, circuit clerk,
36 ~~constables,~~ county sheriff, county collector, ~~and~~ or any other county

1 official ~~in the State of Arkansas are required to~~ shall pay over to the
2 county treasurer ~~of each county~~ on the first of each month, or within ~~five~~
3 ~~(5)~~ ten (10) working days ~~hereafter~~ thereafter, all funds in ~~each of their~~
4 ~~hands~~ his or her possession belonging to the county or its subdivisions that
5 are by law required to be paid into the county treasury, whether taxes,
6 fines, or any moneys that are collected for any purpose by law and belonging
7 to the county.

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10 **APPROVED: 03/23/2011**
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