

1 State of Arkansas As Engrossed: S3/25/13 S3/27/13

2 89th General Assembly

# A Bill

3 Regular Session, 2013

SENATE BILL 1070

4

5 By: Senator S. Flowers

6 By: Representative Hillman

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## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING DELINQUENT LEVIES  
10 IN LEVEE AND DRAINAGE IMPROVEMENT DISTRICTS; AND FOR  
11 OTHER PURPOSES.

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### Subtitle

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TO AMEND THE LAW CONCERNING DELINQUENT

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LEVIES IN LEVEE AND DRAINAGE IMPROVEMENT

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DISTRICTS.

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

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22 *SECTION 1. Arkansas Code Title 14, Chapter 120, Subchapter 1, is*  
23 *amended to add an additional section to read as follows:*

24 *14-120-113. Delinquent levies.*

25 *(a)(1)(A) A county collector may certify all delinquent levies to a*  
26 *drainage or levee improvement district for collection after January 1 of each*  
27 *year.*

28 *(B) The county collector shall maintain a list of all*  
29 *certified delinquent levies of a drainage or levee improvement district.*

30 *(2)(A) A county collector shall accept payment of a delinquent*  
31 *levy after certification to a drainage or levee improvement district if the*  
32 *payor is paying:*

33 *(i) In person; and*

34 *(ii) By separate check from the payment of ad*  
35 *valorem taxes.*

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*(B) The county collector may:*



1 (i) Forward the certified delinquent levy list to  
2 the drainage or levee improvement district for collection; or

3 (ii)(a) Forward the certified delinquent levy list  
4 in the drainage or levee improvement district to the Commissioner of State  
5 for delinquency procedures under § 26-37-101 et seq.

6 (b) The certified delinquent levy list under  
7 subdivision (a)(1)(B) of this section may only be forwarded to the  
8 Commissioner of State Lands if the parcel for which the delinquent levy is  
9 owed is also certified for nonpayment of ad valorem taxes.

10 (C)(i) The county collector is not required to provide a  
11 receipt for the payment of the delinquent levy.

12 (ii) The payor is responsible for obtaining a  
13 receipt for payment of the delinquent levy from the drainage or levee  
14 improvement district.

15 (b) A county collector who collects and remits delinquent levies to  
16 the drainage or levee improvement district after certification under  
17 subdivision (a)(2)(B)(i) of this section shall impose penalties against the  
18 payor on behalf of the drainage or levee improvement district under § 14-120-  
19 229.

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21 /s/S. Flowers

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24 **APPROVED: 04/12/2013**