

ARKANSAS SENATE
87th General Assembly - Regular Session, 2009
Amendment Form

Subtitle of Senate Bill No. 608

"CONCERNING PROCEDURES FOR CERTAIN IMPROVEMENT DISTRICTS FOR
COLLECTION OF ASSESSMENTS BY COUNTY COLLECTORS."

Amendment No. 1 to Senate Bill No. 608.

Amend Senate Bill No. 608 as originally introduced:

Page 1, line 9, delete "CERTAIN"

AND

Page 1, line 15, delete "CERTAIN"

AND

Page 1, delete lines 27 through 36, and substitute the following:

"14-86-2101. Legislative intent.

This subchapter applies to all improvement districts organized under Arkansas law that use the county collector for collection of improvement district assessments unless otherwise noted.

14-86-2102. Annual improvement district filing.

(a) By March 1 of each year or upon the creation of an improvement district, an improvement district that uses or intends to use the county collector for collection of improvement district assessments shall:

(1)(A) File an annual report with the county clerk in any county in which any portion of the improvement district is located.

(B) The annual report shall be available for inspection and copying by assessed landowners in the improvement district.

(C) The county clerk shall not charge any costs or fees for filing the annual report.

(D) The improvement district shall deliver a filed copy of the report to the county collector within five (5) days of filing; and

(2)(A) Notify all assessed landowners in the improvement district of the portion of the accounting containing items listed in subdivisions (b)(5)-(7) of this section by:

(i) Mail;

(ii) Electronic mail;



(iii) Publishing in a newspaper of general circulation in the county;
(iv) Posting at the court house in a conspicuous place;
(v) Posting on the Internet; or
(vi) Hand delivery.

(B) The improvement district shall certify to the county collector that the requirement in subdivision (a)(2)(A) of this section has been met."

AND

Page 2, line 1, delete "accounting" and substitute "annual report"

AND

Page 2, delete lines 7 through 10 and substitute the following:

"district, if any;

(4) The most recent balance sheet or other financial statement of the improvement district for the prior calendar year,"

AND

Page 2, line 14, delete "indebtedness;" and substitute "indebtedness, if any;"

AND

Page 2, line 15, delete "from the previous year;" and substitute "; and"

AND

Page 2, delete line 16

AND

Page 2, line 17, delete "(E)" and substitute "(D)"

AND

Page 2, line 19, delete "(6)" and substitute "(5)"

AND

Page 2, delete line 21, and substitute the following:

"(6) The date, time, and location for any scheduled meeting of the"

AND

Page 2, line 23, delete "(8)" and substitute "(7)"

AND

Page 2, line 25, delete "(9)" and substitute "(8)"

AND

Page 2, delete line 26, and substitute the following:
"assessments are to be paid by the county treasurer; and"

AND

Page 2, line 27, delete "(10)" and substitute "(9)"

AND

Page 2, delete lines 29 through 36, and substitute the following:

"(c) An improvement district that complies with subsection (a) of this section is not required to file an annual report under § 14-89-1102.

(d)(1) An improvement district that does not comply with subsection (a) of this section:

(A) Commits a violation punishable by a fine of not less than one hundred dollars (\$100) and not more than one thousand dollars (\$1,000) for each offense.

(B) Any fine recovered under subdivision (d)(1)(A) of this section shall be deposited into the county clerk's cost fund.

(e)(1) On or before November 1, the improvement district shall file its annual assessment with the county clerk.

(2)(A) After filing the annual assessment, the improvement district shall deliver a copy of the filed annual assessment to the preparer of the tax books.

(B) If the county collector is not the designated preparer of the tax books, a copy of the filed annual assessment shall be delivered to the county collector.

(3) The annual assessment shall contain:

(A) A list of each parcel with an assessment levied against it within the improvement district;

(B) The method used to derive the assessment; and

(C) The contact information for the improvement district assessor.

(4) The annual assessment shall not include assessments on parcels that would otherwise not appear on the tax books for the following year.

(5) After the November 1 deadline to file the annual assessment, any other assessments submitted by the improvement district for the annual assessment may be rejected by the county collector."

AND

Page 3, delete line 1

AND

Page 3, line 3, delete "14-86-2102." and substitute "14-86-2103."

AND

Page 3, delete lines 4 through 11, and substitute the following:

"(a) A county treasurer may retain up to five percent (5%) of all remittances to a fire district in reserve until final settlement is made in December of each year.

(b) Upon approval of the governing body of a fire district, a county treasurer may retain up to ten percent (10%) of all remittances to a fire district in reserve until final settlement is made in December of each year."

AND

Page 3, delete lines 13 through 25

AND

Page 3, line 27, delete "14-86-2105." and substitute "14-86-2104."

AND

Page 3, delete lines 28 through 36, and substitute the following:

"(a)(1) A county collector may certify all delinquent levies to an improvement district for collection by January 10 of each year.

(2)(A) A county collector shall accept a delinquent levy after certification to an improvement district if the payor is paying:

(i) In person; and

(ii) By separate check from the payment of ad

valorem taxes.

(B) The county collector shall forward the delinquent levy to the improvement district.

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

(ii) The payor is responsible for obtaining a receipt for payment of the delinquent levy from the improvement district.

(b) A county collector who continues to collect and remit delinquent levies to the improvement district after certification shall impose penalties prescribed by law on behalf of the improvement district."

AND

Page 4, delete lines 1 through 5

AND

Page 4, line 7, delete "14-86-2106." and substitute "14-86-2105."

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator Broadway

KLL/MAJ - 03-23-2009 10:24

KLL277

Secretary