

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.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1323

4
5 By: Representative Garner
6
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For An Act To Be Entitled

8
9 AN ACT CONCERNING THE COLLECTION OF FIRE
10 PROTECTION DISTRICT ASSESSMENTS; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13
14 THE FIRE PROTECTION DISTRICT REVENUE
15 PROTECTION ACT.
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 14-284-215(b), concerning the duty of the
21 collector to collect assessments, is amended to read as follows:

22 (b) It is the duty of the collector each year to collect the annual
23 benefit assessment, flat fee assessment, or reassessment so extended, along
24 with the ~~other~~ ad valorem taxes.
25

26 SECTION 2. Arkansas Code § 14-284-216 is amended to read as follows:

27 14-284-216. Assessments – Time for payment – Failure to pay.

28 (a) (1) All An annual assessments assessment extended and levied under
29 ~~the terms of~~ this subchapter ~~shall be~~ is payable at the time ad valorem taxes
30 are payable.

31 (2) If the ad valorem taxes are paid in installments, the annual
32 assessment shall be paid in full with the first installment payment of the ad
33 valorem taxes.

34 (3)(A) If any an annual assessments assessment levied by the
35 board ~~pursuant to~~ under this subchapter ~~are~~ is not paid when due, the
36 collector shall not embrace the ~~assessments~~ assessment in the taxes ~~for which~~



1 ~~the collector shall sell the lands, but the collector shall report the~~
2 ~~delinquencies to the board of commissioners, who shall add to the amount of~~
3 ~~the annual assessment a penalty of ten percent (10%).~~

4 (B) The collector shall report delinquent assessments
5 annually to the board of commissioners.

6 (C) The collector shall add to the amount of the annual
7 assessment a penalty of ten percent (10%) and shall collect a delinquent
8 assessment in the same manner as delinquent ad valorem taxes until the
9 delinquent assessment is certified to the Commissioner of State Lands for
10 redemption or sale.

11 (b) After a delinquent assessment is certified to the Commissioner of
12 State Lands, The the board of commissioners shall may enforce the collection
13 by chancery proceedings in the chancery circuit court of the county in the
14 manner provided by §§ 14-121-426 – 14-121-432.

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