

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

SENATE BILL 908

4
5 By: Senator Salmon
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For An Act To Be Entitled

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

Subtitle

13
14 CONCERNING THE COLLECTION OF ASSESSMENTS
15 IN CERTAIN FIRE PROTECTION DISTRICTS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 14-284-216 is amended to read as follows:

21 14-284-216. Assessments – Time for payment – Failure to pay.

22 (a)(1) All annual assessments extended and levied under the terms of
23 this subchapter ~~shall be~~ are payable at the time ad valorem taxes are
24 payable. If any annual assessments levied by the board of commissioners
25 ~~pursuant to~~ under this subchapter are not paid when due, the county collector
26 shall not embrace the assessments in the taxes for which the county collector
27 shall sell the lands, ~~but the collector shall report the delinquencies to the~~
28 ~~board of commissioners, who shall add to the amount of the annual assessment~~
29 ~~a penalty of ten percent (10%).~~

30 (2) The county collector shall report delinquent assessments
31 annually to the board for information purposes.

32 (3) The county collector also shall:

33 (A) Add a penalty of ten percent (10%) to the amount of
34 each delinquent assessment; and

35 (B) Collect delinquent assessments in the same manner as
36 delinquent ad valorem taxes for a period of not more than eighteen (18)



1 months after October 10 of the year that the assessment became delinquent.

2 (b) The board ~~of commissioners~~ shall enforce the collection by
3 ~~chancery~~ proceedings in the ~~chancery~~ circuit court of the county in the
4 manner provided ~~by~~ in §§ 14-121-426 – 14-121-432.

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