

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1562

5 By: Representative S. Meeks
6 By: Senators Irvin, B. Davis, J. Sturch
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING PAYMENT DURING AN
10 ASSESSMENT APPEAL PROCESS; AND FOR OTHER PURPOSES.
11

Subtitle

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13 TO AMEND THE LAW CONCERNING PAYMENT
14 DURING AN ASSESSMENT APPEAL PROCESS.
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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 § 26-35-802 is amended to read as follows:

21 26-35-802. Payment ~~not required~~ pending assessment appeal.

22 (a) Real or personal property shall not be returned as delinquent for
23 nonpayment of taxes, nor shall any penalty or interest be added to taxes due
24 while there is pending in the circuit court, Court of Appeals, or the Supreme
25 Court an appeal from an order of the county court fixing the assessed value
26 of property.

27 (b) If there has been no final disposition of an appeal ~~prior to~~
28 before the last day fixed by law for the payment of the taxes without
29 penalty, the taxpayer shall have thirty (30) days after final disposition of
30 the appeal within which to pay the taxes without penalty or interest.

31 (c)(1) Upon appeal of a real or personal property tax assessment to
32 the circuit court, the taxpayer appealing the real or personal property tax
33 assessment shall pay:

34 ~~(1)(A)(i)~~ To the county collector as otherwise provided by law
35 the amount the taxpayer claims is owed under the real or personal property
36 tax assessment; and



1 ~~(2)(ii)~~ Into the registry of the circuit court an amount equal
2 to the difference between the real or personal property tax assessment and
3 the amount the taxpayer claims is owed under the real or personal property
4 tax assessment; or

5 (B) In the alternative to subdivision (c)(1)(A) of this
6 section, to the county collector no later than October 15, the:

7 (i) Full amount of the real or personal property
8 taxes owed; or

9 (ii) Amount of the real or personal property taxes
10 paid on the last uncontested assessment of the real or personal property.

11 (2) After final disposition of an appeal, any award of a refund
12 or adjustment shall be made by order of the circuit court, the Court of
13 Appeals, or the Supreme Court.

14 (d) Real or personal property taxes paid under this section do not
15 affect the taxpayer's ability to appeal the assessment to the county
16 equalization board or a court of proper jurisdiction.

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