1	State of Arkansas	*As Engrossed: S3/15/21*
2	93rd General Assembly	A Bill
3	Regular Session, 2021	SENATE BILL 182
4		
5	By: Senator J. Sturch	
6	By: Representative M. Gray	

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8   **For An Act To Be Entitled**

9   AN ACT TO AMEND THE LAW CONCERNING DELINQUENCIES IN

10   IMPROVEMENT DISTRICTS; AND FOR OTHER PURPOSES.

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13   **Subtitle**

14   TO AMEND THE LAW CONCERNING DELINQUENCIES

15   IN IMPROVEMENT 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 § 14-285-102(b), concerning the time and

21   manner of payment of annual installments of the assessment of benefits in a

22   municipal recreation improvement district, is amended to read as follows:

23   *(b)(1)* *If* the annual installments are delinquent at the time the

24   realty subject to a lien for delinquent annual installments is sold for

25   delinquent taxes and the municipal recreation improvement district has not

26   forgiven the delinquency, the ~~State Land Commissioner~~ Commissioner of State

27   Lands shall recover the delinquent annual installments at the time of the

28   sale thereby relieving the ~~district~~ municipal recreation improvement district

29   of the *requirement of instituting a civil action for foreclosure.*

30   *(2)* *The board of a municipal recreation improvement district is*

31   *authorized to forego the collection of delinquent taxes upon a majority vote*

32   *of the board if the taxes have been delinquent for three (3) years or longer.*

33   *(3)(A)(i)* *A board of a municipal recreation improvement district*

34   *that acts under subdivision (b)(2) of this section shall adopt a uniform*

35   *policy for action on delinquencies.*

36   *(ii)* *A uniform policy under subdivision (b)(3)(A)(i)*

1   *of this section shall include without limitation a requirement that all paid*
2   *taxes shall be credited and only unpaid taxes are considered delinquent.*
3   *(B) A decision under subdivision (b)(2) of this section*
4   *may be appealed to the governing body of the municipality in which the*
5   *municipal recreation improvement district is located.*
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8   */s/J. Sturch*
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