

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 83rd General Assembly
3 Regular Session, 2001
4

A Bill

Act 1135 of 2001
HOUSE BILL 2401

5 By: Representative Mack
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 27-65-138 REQUIRING
10 THE COLLECTION OF PROPERTY TAXES WHEN CONDEMNING
11 PROPERTY; AND FOR OTHER PURPOSES.
12

Subtitle

13 AN ACT TO AMEND ARKANSAS CODE 27-65-138
14 REQUIRING THE COLLECTION OF PROPERTY
15 TAXES WHEN CONDEMNING PROPERTY.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 Section 1. Arkansas Code 27-65-138 is amended to read as follows:
22 27-65-138. Acquisition of property.

23 (a) Notwithstanding the provisions of any laws to the contrary, the
24 Arkansas State Highway and Transportation Department, acting on behalf of the
25 State Highway Commission, is hereby authorized, on acquiring whole taxable
26 parcels of property ~~for the benefit of the State Highway Commission~~ upon
27 which real estate taxes or assessments ~~of any kind~~ are due and payable, or
28 which shall become due and payable ~~as a result of the use of that property~~
29 for any time period prior to ~~its~~ the acquisition, ~~by the department for~~
30 ~~public purposes to deduct from the amount of negotiated compensation to be~~
31 ~~paid to~~ collect from the owner or owners of such property such taxes or
32 ~~assessment amounts~~ assessments and to remit such taxes or assessments to the
33 appropriate taxing or assessing authorities.

34 (b) Likewise, upon a showing by the department of such tax or
35 assessment amounts, the courts of this state ~~shall~~ may deduct such amounts
36 prior to delivering any orders regarding compensation by the department or

1 commission to such owner or owners, and in all trials in which compensation
 2 for any such property is in issue, the court, upon a showing by the
 3 department of such tax or assessment amounts, shall deduct such amounts from
 4 any monetary award, which deductions shall be reflected in all orders
 5 concerning the payment of compensation delivered by that court, and the
 6 department shall remit such taxes or assessments to the appropriate taxing or
 7 assessing authorities. In those instances where the department acting on
 8 behalf of the commission has deposited an estimated just compensation amount
 9 with the court, the department shall notify the county tax collector of that
 10 deposit. ~~No such moneys so deposited shall be withdrawn from the court by~~
 11 ~~any defendant unless and until the collector agrees that all taxes and~~
 12 ~~assessments on the subject property which are due and payable or which shall~~
 13 ~~become due and payable as a result of the use of that property for any time~~
 14 ~~period prior to its acquisition by the department have been satisfied.~~

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17 APPROVED: 3/28/2001

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