## ARKANSAS SENATE

## 88th General Assembly - Regular Session, 2011 **Amendment Form**

Subtitle of House Bill No. 1185 "THE IMPROVEMENT DISTRICT TRANSPARENCY ACT".

## Amendment No. 1 to House Bill No. 1185

Amend House Bill No. 1185 as engrossed, H1/27/11 (version: 01/27/2011 09:19:43 AM)

Add Senator Burnett as a cosponsor of the bill

AND

Page 2, delete lines 13 and 14, and substitute the following: "(2) The annual report shall contain the following information as of December 31 of the current calendar year:"

AND

Page 2, line 15, delete "statute" and substitute "primary statute"

AND

Page 2, delete line 36 and substitute the following:

"(I) An explanation of the statutory penalties, interest, and costs;

(J) The method used to compute improvement district or protection district assessments; and

(K) A statement itemizing the income and expenditures of the improvement district or protection district, including a statement of fund and account activity for the improvement district or protection district."

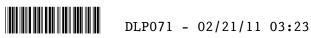
AND

Page 3, delete lines 1 through 3

AND

Page 3, line 10, delete "November 1" and substitute "December 31"

AND



Page 3, line 11, delete "<u>fees</u>" and substitute "<u>special assessments for the</u> following calendar year"

AND

Page 3, line 12, delete "fees" and substitute "special assessments"

AND

Page 3, line 13, delete "fees" and substitute "special assessments"

AND

Page 3, line 17, delete "fees" and substitute "special assessments"

AND

Page 3, line 18, delete "fees" and substitute "special assessments"

AND

Page 3, line 20, delete "protection district;" and substitute "protection district; and"

AND

Page 3, delete line 21

AND

Page 3, line 22, delete "(C)" and substitute "(B)"

AND

Page 3, delete lines 26 through 28, and substitute the following:

"(5) After the December 31 deadline to file the list of special assessments, the county collector may reject an assessment submitted by the improvement district or protection district for inclusion in the list of special assessments."

AND

Page 4, delete lines 27 through 34 and substitute the following:
"SECTION 2. Arkansas Code § 25-19-103(5)(A), concerning the definition of public records under the Freedom of Information Act of 1967, is amended to read as follows:

AND

Page 5, delete line 4 and substitute the following:

"agency, or any other agency  $\underline{\text{or improvement district that is}}$  wholly or partially"

AND

Delete SECTION 3 of the bill in its entirety and substitute the following new sections:

"SECTION 3. Arkansas Code 14-89-1102 is amended to read as follows: 14-89-1102. Filing requirement.

- (a) (1) Annually, during the month of September on or before March 1, all municipal boards of improvement created under § 14-88-212 shall file a settlement with the clerk of the city or town in which the improvements shall have been ordered showing all collections and money received and paid out, with proper vouchers for all payments.
- (2) The settlement may be included with the report required by § 14-86-2102.
- (b) The settlement shall lie over for one (1) month for examination and adjustment, during which time any taxpayer of the district may file exceptions to the settlement.

SECTION 4. Arkansas Code \$ 14-89-1402 is amended to read as follows: 14-89-1402. Filing required.

- (a) (1) All improvement districts in any city or incorporated town in this state established for the purpose of making improvements for municipal purposes shall file an annual financial report with the city clerk or recorder of the city or town on or before March 1 of each year, covering the financial affairs of the districts for the preceding year.
- (2) The annual financial report may be included with the report required by 14-86-2102.
- (b) The statement annual financial report shall be certified and filed as provided in this section by the chief financial officer commissioners of each district."

AND

Appropriately number the sections of the bill

| The Amendment was read the first time, rules suspended and read the second time and |           |
|---|-----------|
| By: Senator Burnett   |           |
| DLP/DLP - 02/21/11 03:23  |           |
| DLP071  | Secretary |