

# Hall of the House of Representatives

89th General Assembly - Regular Session, 2013

## Amendment Form

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### Subtitle of House Bill No. 1025

CONCERNING AN ALTERNATIVE SYSTEM OF ASSESSMENTS BY A LEVEE DISTRICT INCLUDING  
MORE THAN TWO (2) COUNTIES.

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### Amendment No. 1 to House Bill No. 1025

Amend House Bill No. 1025 as originally introduced:

Page 1, line 24, delete "and Collection"

AND

Page 1, line 28, delete "This" and substitute "(a) This"

AND

Page 1, delete line 32 and substitute the following:

"county that in whole or in part is embraced in the levee district.

(b) If the board of directors of a levee district chooses to adopt this chapter by resolution, its provisions shall be supplemental to other laws under which the levee district is established and operates.

(c)(1) The board of directors of a levee district may rescind a resolution adopted under this chapter.

(2) If a resolution is rescinded, a notice to that effect shall be published in a newspaper in each county that in whole or in part is embraced in the levee district."

AND

Page 1, line 34, delete "system" and substitute "method"

AND

Page 1, delete line 36 and substitute the following:

"two (2) counties may, at a regular meeting or at a special meeting called for the purpose, adopt a resolution providing for assessments as provided in this"

AND



Page 2, delete line 1

AND

Page 2, line 4, delete "a millage assessed" and substitute "an annual assessment under this section"

AND

Page 2, delete lines 10 through 20 and substitute the following:

"(2)(A) The board of directors of a levee district may assess a tax on the real estate subject to overflow in the district in the amount of thirty cents (30¢) per acre or city lot.

(B) The board of directors of a levee district may assess a millage upon all improvements to real estate subject to overflow in the district in an amount not to exceed twenty (20) mills on the dollar of the assessed value as the property is assessed for state and county tax purposes.

(3) The millage assessed upon telephone, electrical light and power lines, and pipelines subject to overflow within the district shall not exceed twenty (20) mills on the dollar of twenty percent (20%) of the assessed valuation of the utility company based on calculations by the Arkansas Public Service Commission that are provided to the tax assessor in each county within the levee district."

AND

Page 2, delete lines 25 through 28 and substitute the following:

"(d) The alternative assessments under this section shall be in lieu of assessments required by other laws under which the levee district is established and operates."

AND

Page 2, delete lines 30 through 36 and substitute the following:

"14-126-103. Review of alternative assessment.

(a)(1) A person aggrieved by an alternative assessment under this chapter may petition to have the assessment reviewed by the board of directors.

(2) A petition for review shall be filed within thirty (30) days from the date when the assessment becomes effective.

(3) The board of directors may lower, raise, equalize, or determine the proper amount of benefit assessable against the property described in the petition.

(4) The amount and legality of an assessment made by a district, in the absence of a petition for a review, is conclusive.

(b)(1)(A) Within thirty (30) days of the conclusion of a review by the board of directors, an appeal may be filed with the county equalization board of the county in which the:

(i) Property is situated; or

(ii) District has its domicile if the property involved is in more than one (1) county.

(B) A copy of the appeal shall be delivered to the:

(i) President of the levee district; or  
(ii) Chair of the board of directors of the levee district.

(2)(A) An appeal before the county equalization board shall be heard on the evidence introduced before the board of directors.

(B) Additional or different evidence shall not be admissible except on an issue of corrupt purpose or fraudulent action on the part of the board of directors resulting in a wrongful and discriminatory assessment.

(3) The right of review is part of the administrative remedy for relief from wrongful or erroneous assessments.

(4)(A) The county equalization board shall hear the petition as expeditiously as possible.

(B) The county equalization board may lower, raise, equalize, or determine the proper amount of benefit assessable against the property described in the appeal.

(C) As soon as the county equalization board determines the proper assessment under a petition pending before it, the county equalization board shall promptly certify the assessment to the district, and the district shall modify the assessment as necessary.

(c)(1)(A) Within thirty (30) days of the conclusion of an appeal to the county equalization board, an appeal may be filed with the circuit court of the county in which the:

(i) Property is situated; or  
(ii) District has its domicile if the property involved is in more than one (1) county.

(B) A copy of the appeal to the circuit court shall be delivered to the:

(i) President of the levee district; or  
(ii) Chair of the board of directors of the levee district.

(2)(A) Review shall be heard on the evidence introduced before the board of directors.

(B) Additional or different evidence shall not be admissible except on an issue of corrupt purpose or fraudulent action on the part of the board of directors resulting in a wrongful and discriminatory assessment.

(3) The right of review is part of the administrative remedy for relief from wrongful or erroneous assessments.

(4)(A) The circuit court shall hear the petition as expeditiously as possible.

(B) The circuit court may lower, raise, equalize, or determine the proper amount of benefit assessable against the property described in the appeal.

(5) As soon as the circuit court determines the proper assessment under a petition pending before it, the clerk of the circuit court shall promptly certify the assessment to the district, and the district shall modify the assessment as necessary.

(d)(1)(A) An appeal may be filed from the assessment fixed by the circuit court with the Supreme Court.

(B) The transcript shall be filed with the Clerk of the Supreme Court within sixty (60) days from the issuance of the decree of the

circuit court.

(2) The Supreme Court shall advance the appeal on its docket as involving a matter of public interest.

SECTION 2. Arkansas Code Title 26, Chapter 27, Subchapter 3, is amended to add an additional section to read as follows:

26-27-323. Authority to hear certain appeals.

(a) In addition to its other duties, a county equalization board shall hear appeals under § 14-126-103.

(b) The board shall meet as necessary to hear appeals under § 14-126-103."

AND

Page 3, delete lines 1 through 36

AND

Page 4, delete lines 1 through 9

The Amendment was read \_\_\_\_\_

By: Representative McElroy  
MBM/CDS - 02-27-2013 08:10:35  
MBM109

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Chief Clerk