

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Representative Langster

HOUSE BILL 1403

"AN ACT TO AMEND SECTION 2 OF ACT 626 OF 1983 [ARK. STATS. 84-1127] TO CLARIFY THE AUTHORITY AND RESPONSIBILITY OF COUNTY COLLECTORS TO COLLECT DELINQUENT IMPROVEMENT DISTRICT ASSESSMENTS AND TAXES AS WELL AS OTHER AD VALOREM TAXES; AND FOR OTHER PURPOSES."

WHEREAS, Act 626 of 1983 transferred from the county clerk to the collector the authority and responsibility for the collection of delinquent ad valorem taxes; and

WHEREAS, the provisions of this Act are not clear regarding the responsibility for the collection of delinquent improvement district assessments or taxes; and

WHEREAS, it was the intention of the General Assembly in enacting Act 626 of 1983 that the tax records and all authority and responsibility with respect to the collection of delinquent ad valorem taxes and delinquent improvement districts assessments and taxes be transferred from the office of county clerk to the office of collector in each county and that it is the purpose and intent of this Act to clarify and express this intent,

NOW THEREFORE,

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Section 2 of Act 626 of 1983, the same being Arkansas Statutes 84-1127, is hereby amended to read as follows:

"Section 2. The tax records of the several county clerks shall be transferred to the collectors and it is the responsibility of the collector in each county to collect all delinquent ad valorem taxes on real and personal property and all delinquent improvement district assessments and taxes."

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. EMERGENCY. It is hereby found and determined by the General Assembly that Section 2 of Act 626 of 1983 provided for the transfer of tax records of the several county clerks to the county collectors with the purpose and intent that after December 31, 1985, it would be the responsibility of the county collector to collect all delinquent ad valorem taxes on real and personal property in the county including delinquent improvement district assessments and taxes; that there has been some confusion regarding interpretation of that Act; that as a result of such confusion the efficiency of delinquent tax collections in some areas of the State has been seriously impaired; that this Act is designed to clarify that law and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

