

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Senator Hopkins

SENATE BILL 424

"AN ACT TO REQUIRE ALL HUNTING LEASES ON ARKANSAS LAND TO BE FILED WITH THE COUNTY ASSESSORS, AND THAT IF THE CONSIDERATION FOR THE LEASE EXCEEDS THE AMOUNT OF PROPERTY TAXES ON THE LAND THE ASSESSOR SHALL REASSESS THE LAND AS RECREATIONAL LAND; AND FOR OTHER PURPOSES."

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

SECTION 1. Every landowner or his agent who leases hunting rights to land located in Arkansas shall file the hunting lease with the county assessor of the county wherein the land is located. If the assessor determines that the amount of consideration for the hunting lease exceeds the amount of property taxes paid on such land for the year preceding the filing, the assessor shall reassess that land as recreational land. Any hunting lease which is not filed with the county assessor as provided in this Act is hereby declared void.

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 All laws and parts of laws in conflict with this Act are hereby repealed.

