

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1225

By: Representative Hinshaw

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE §26-26-201 TO PRESCRIBE THAT SHOULD THE APRIL 10 ASSESSMENT DEADLINE FALL ON A WEEKEND OR HOLIDAY, THEN TAX ASSESSMENTS SHALL BECOME DELINQUENT AFTER THE NEXT BUSINESS DAY; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code §26-26-201 is hereby amended to read as follows:

"26-26-201. Delinquent assessments. (a) (1) (A) There shall be a penalty of ten percent (10%) of all taxes due on all persons and property delinquent in assessment.

(B) Where the penalty of ten percent (10%) of the amount of all taxes due shall amount to less than one dollar (\$1.00), the penalty shall be arbitrarily fixed at one dollar (\$1.00).

(2) (A) All persons and property not listed for assessment with the assessor on or before April 10 of the year in which the assessment is required, as provided by this chapter, shall be deemed to be delinquent in assessment, and the assessor shall so designate it on his records that the clerk may know each item of property and all persons so delinquent. Provided, however, that if April 10 of the year in which assessment is required shall occur on a Saturday, a Sunday, or a state holiday, then all persons and property not listed for assessment on or before the next business day after April 10 shall be deemed delinquent in assessment.

(B) It shall be the duty of the clerk to affix and extend the penalty provided in this section against each item of property and all persons so delinquent.

(3) The penalty shall be collected by the county tax collector and shall be by him paid into the county general fund.

(b) Between January 1 and April 15 of each year, each county assessor

shall file with the State Treasurer a sworn statement that he will comply with subsection (a) of this section. If a county assessor fails to file the statement by April 15, then the State Treasurer shall withhold county turnback to that county until the statement is received by the State Treasurer.

(c) If the neglect is willful, the delinquent shall be deemed guilty of a misdemeanor and shall be fined in any sum not more than one thousand dollars (\$1,000).

(d) (1) In addition to the penalties for not assessing, delinquent persons shall be required to pay an additional fifty cents (50_) for each list, which shall go to the assessor.

(2) This additional sum shall be collected by the tax collector in the usual manner."

SECTION 2. All provisions of this act of general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.