

1 **State of Arkansas**

2 **78th General Assembly**

3 **Regular Session, 1991**

4 **By: Representatives Mullenix, Parkerson, and Allen**

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For An Act To Be Entitled

8 "AN ACT TO ASSIST IN THE PROPER COLLECTION AND REMITTANCE
9 OF CERTAIN REAL ESTATE TAXES AND OTHER ASSESSMENTS WHICH
10 HERETOFORE HAVE BEEN DIFFICULT TO COLLECT; TO PROVIDE THAT
11 THE ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT
12 AND THE ARKANSAS STATE HIGHWAY COMMISSION SHALL NOT BE
13 REQUIRED TO PAY IMPROVEMENT DISTRICT ASSESSMENTS ON LAND
14 BELONGING TO SUCH ENTITIES; TO DECLARE AN EMERGENCY; AND
15 FOR OTHER PURPOSES."

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

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19 SECTION 1. Notwithstanding the provisions of any laws to the contrary,
20 the Arkansas State Highway and Transportation Department acting on behalf of
21 the Arkansas State Highway Commission is hereby authorized on acquiring
22 property for the benefit of the Arkansas State Highway Commission upon which
23 real estate taxes or assessments of any kind are due and payable or which
24 shall become due and payable as a result of the use of that property for any
25 time period prior to its acquisition by the Department for public purposes to
26 deduct from the amount of negotiated compensation to be paid to the owner or
27 owners of such property such taxes or assessment amounts and to remit such
28 taxes or assessments to the appropriate taxing or assessing authorities.
29 Likewise, upon a showing by the Department of such tax or assessment amounts,
30 the courts of this state shall deduct such amounts prior to delivering any
31 orders regarding compensation by the Department or Commission to such owner or
32 owners and in all trials in which compensation for any such property is in
33 issue, the court, upon a showing by the Department of such tax or assessment
34 amounts, shall deduct such amounts from any monetary award, which deductions
35 shall be reflected in all orders concerning the payment of compensation

1 delivered by that court and the Department shall remit such taxes or
2 assessments to the appropriate taxing or assessing authorities. In those
3 instances where the Department acting on behalf of the Commission has
4 deposited an estimated just compensation amount with the court, the Department
5 shall notify the county tax collector of that deposit. No such monies so
6 deposited shall be withdrawn from the court by any defendant unless and until
7 the collector agrees that all taxes and assessments on the subject property
8 which are due and payable or which shall become due and payable as a result of
9 the use of that property for any time period prior to its acquisition by the
10 Department have been satisfied.

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12 SECTION 2. It is hereby found and determined by the Seventy-Eighth
13 General Assembly that all property owned by the Arkansas State Highway
14 Commission or the Arkansas State Highway and Transportation Department is
15 public property used exclusively for public purposes. Since neither the
16 Commission nor the Department pursuant to Article 16 §5 of the Constitution of
17 Arkansas are required to pay real or personal property taxes on real estate
18 and tangible personal property owned by that Commission or Department,
19 likewise, notwithstanding any provision of law to the contrary, the Commission
20 and Department shall not be required to pay any improvement district
21 assessments that may be assessed against the Commission or Department as a
22 result of such ownership.

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24 SECTION 3. All provisions of this act of a general and permanent nature
25 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
26 Revision Commission shall incorporate the same in the Code.

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28 SECTION 4. If any provision of this act or the application thereof to
29 any person or circumstance is held invalid, such invalidity shall not affect
30 other provisions or applications of the act which can be given effect without
31 the invalid provision or application, and to this end the provisions of this
32 act are declared to be severable.

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34 SECTION 5. All laws and parts of laws in conflict with this act are
35 hereby repealed.

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2 SECTION 6. EMERGENCY. It is hereby found and determined by the General
3 Assembly that in certain instances real estate taxes and other assessments
4 have either not been collected or have been difficult to collect; that the
5 provisions of this act are designed to alleviate such problems and that only
6 by the immediate effectiveness of this act may such problems be solved and
7 certain tax revenues and assessments be rightfully provided local taxing
8 authorities. Therefore, an emergency is hereby declared to exist and this act
9 being necessary for the preservation of the public peace, health and safety
10 shall be in full force and effect from and after its passage and approval.

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