

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

SENATE BILL 586

4 By: Senators Malone and Brown
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For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-3-301 TO CLARIFY THE
9 TAX STATUS OF PUBLIC PROPERTY USED EXCLUSIVELY FOR PUBLIC
10 PURPOSES; AND FOR OTHER PURPOSES."
11

Subtitle

12 "AN ACT TO AMEND ARKANSAS CODE § 26-3-
13 301 TO CLARIFY THE TAX STATUS OF PUBLIC
14 PROPERTY USED EXCLUSIVELY FOR PUBLIC
15 PURPOSES."
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-3-301 is amended to read as follows:

21 "26-3-301. Property exempt from taxes generally.

22 All property described in this section, to the extent limited, shall be
23 exempt from taxation:

24 (1) All public schoolhouses and houses used exclusively for
25 public worship and the grounds attached to these buildings necessary for the
26 proper occupancy, use, and enjoyment of the buildings, not leased or
27 otherwise used with a view to profit;

28 (2) All public institutions of higher learning and all buildings
29 and grounds belonging to those institutions;

30 (3) All lands used exclusively as graveyards or grounds for
31 burying the dead, except those held by any person, company, or corporation
32 with a view to profit or for the purpose of speculation in the sale thereof;

33 (4) All property, whether real or personal, belonging
34 exclusively to this state, including property of state agencies,
35 institutions, boards, or commissions, or the United States;

1 (5) All buildings belonging to counties used for holding courts,
2 for jails, or for county offices, with the grounds not exceeding in any
3 county ten (10) acres, on which the buildings are erected;

4 (6) All lands, houses, and other buildings belonging to any
5 county, city, or town used exclusively for the accommodation of the poor;

6 (7) All buildings belonging to institutions of purely public
7 charity, together with the land actually occupied by these institutions, not
8 leased or otherwise used with a view to profit, and all moneys and credits
9 appropriated solely to sustaining, and belonging exclusively to, these
10 institutions;

11 (8) All fire engines and other implements used for the
12 extinguishment of fires, with the buildings used exclusively for the
13 safekeeping thereof, and for the meeting of fire companies, whether belonging
14 to any town or to any fire company organized therein;

15 (9)(A) All market houses, public squares, other public grounds,
16 town and city houses or halls owned and used exclusively for public purposes,
17 and all works, machinery, and fixtures belonging to any town and used
18 exclusively for conveying water to the town.

19 (B) Public property which may be reserved for use by any
20 person or organization, with or without a fee for such use, is being used
21 exclusively for public purposes, regardless of whether the event for which
22 the property is reserved is open for attendance or participation by the
23 general public;

24 (10) All property owned by the Girls 4-H house, Boys 4-H house,
25 and the FFA houses when the houses are used for the sole purpose of occupancy
26 and use and enjoyment by students thereon and not leased or otherwise used
27 with a view to profit;

28 (11)(A) Under the provisions of this section, all dedicated
29 church property, including the church building used as a place of worship,
30 buildings used for administrative or missional purposes, the land upon which
31 the church buildings are located, all church parsonages, any church
32 educational building operated in connection with the church including a
33 family life or activity center, a recreation center, a youth center, a church
34 association building, a day-care center, a kindergarten, or private church
35 school shall be exempt.

1 (B) However, in the event any property is used partially
2 for church purposes and partially for investments or other commercial or
3 business purposes, the property shall be exempt from the ad valorem tax."
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5 SECTION 2. If there exists any claim for real or personal property
6 taxes or improvement district assessments based on use of public property by
7 persons or organizations for events which are not open to the general public
8 at the effective date of this act, such amounts shall be removed from the
9 books of officials in the county in which such property is located, and no
10 claim shall be made for payment of said amounts.

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

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16 SECTION 4. If any provision of this act or the application thereof to
17 any person or circumstance is held invalid, such invalidity shall not affect
18 other provisions or applications of the act which can be given effect without
19 the invalid provision or application, and to this end the provisions of this
20 act are declared to be severable.

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

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25 SECTION 6. Emergency. It is found and determined by the General
26 Assembly of the State of Arkansas that county assessors in various counties
27 in Arkansas have assessed public property which is available for use by
28 persons or organizations for events which are not open to the general public;
29 and that county assessors are required by law to assess all real and personal
30 property in their counties annually between the first Monday in January and
31 the first day in August, and that an immediate need exists to clarify the
32 status of public property used by persons or organizations for events which
33 are not open to the general public in order to prevent such property from
34 being placed on the tax rolls by county assessors. Therefore, an emergency
35 is declared to exist and this act being necessary for the preservation of the

1 public peace, health and safety, shall be in full force and effect from and
2 after its passage and approval.

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/s/Malone and Brown

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