

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 1082

4
5 By: Representative Milum
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7

For An Act To Be Entitled

8
9 "AN ACT TO PROVIDE PROPERTY TAX RELIEF TO HOMEOWNERS;
10 AND FOR OTHER PURPOSES. "
11

Subtitle

12
13 "AN ACT TO PROVIDE PROPERTY TAX RELIEF TO
14 HOMEOWNERS. "
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16
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. As used in this act, unless the context otherwise requires:

20 (1) "Income" means net income as defined in the Arkansas Income Tax
21 Act.

22 (2) "Household" means a claimant, or a claimant and an individual
23 related to the claimant as husband or wife;

24 (3) "Household income" means the combined income received by members of
25 a household during a calendar year;

26 (4) "Claimant" means a person who has filed a claim under the
27 provisions of this act;

28 (5) "Homestead" means a dwelling owned by a claimant and used as his
29 principal place of abode, including the parcel of land on which the dwelling
30 is situated and all lands contiguous thereto or a dwelling owned by a
31 revocable trust and used as the principal place of abode of persons who formed
32 the trust and otherwise qualify as a claimant, including the parcel of land on
33 which the dwelling is situated and all lands contiguous thereto. However, no
34 dwelling and the lands on which it is located shall be considered a homestead
35 for the purposes of this act unless the claimant has resided thereon for at
36 least one (1) year immediately preceding the filing of a claim under this act.

1 Further, a mobile home which is affixed to the realty and is taxed as real
 2 property may qualify as a homestead for the purposes of this act;

3 (6) "Property taxes" means all ad valorem taxes exclusive of special
 4 assessments and delinquent charges, levied and paid on a claimant's homestead
 5 during any particular year involved.

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 7 SECTION 2. (a) Any person who has been a resident of this state for
 8 two (2) years or more, who owns and has resided in a homestead in this state
 9 for a period of one (1) year or more, may, subject to the limitations and
 10 requirements prescribed in this act, file a claim in the manner provided by
 11 this act for a cash refund for ad valorem property taxes paid upon the
 12 homestead of the claimant during or after the third year of residency in this
 13 state, up to the limits prescribed in this act.

14 (b) However, no claim filed pursuant to this act shall be allowed to
 15 any person who is a recipient of public funds for the payment of taxes during
 16 the period for which the claim is filed.

17 (c) No claim shall be allowed under the provisions of this act if the
 18 Department of Finance and Administration determines that the claimant received
 19 title to his homestead primarily for the purpose of taking advantage of the
 20 benefits provided by this act.

21
 22 SECTION 3. (a) Any person desiring to file a claim under the
 23 provisions of this act shall file the claim with the Department of Finance and
 24 Administration on forms prescribed by that department and shall furnish such
 25 information to substantiate the claim as is provided in this section, or as
 26 may be prescribed by regulation of the Department of Finance and
 27 Administration.

28 (b) Claims under this act shall be filed on or before August 15 of the
 29 year next following the year in which the homestead ad valorem property taxes
 30 used as a basis for the claim were paid. However, if failure of the claimant
 31 to file the claim within the time prescribed herein is due to serious illness
 32 of the claimant or to some other matter beyond the control of the claimant,
 33 the Director of the Department of Finance and Administration may permit the
 34 filing of the claim at any time within four (4) months after the deadline
 35 prescribed herein for filing the claim.

36 (c) Every person filing a claim under the provisions of this act shall

1 include in the claim information showing the names of members of the
2 claimant's household, the amount of the household income as defined in this
3 act, the address or location of the homestead of the claimant, a statement of
4 the ad valorem taxes paid on the homestead during the income year, and a
5 statement that there are no delinquent property taxes on the homestead, and
6 such other information as may be required by the Department of Finance and
7 Administration to assure that the claimant is eligible for, and entitled to,
8 benefits under the provisions of this act.

9 (d) All claims filed under the provisions of this act shall be made
10 upon forms prescribed and furnished by the Department of Finance and
11 Administration, and all forms shall include appropriate instructions to
12 claimants for filing a claim under this act.

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14 SECTION 4. (a) The Department of Finance and Administration shall
15 either approve or deny every claim filed hereunder, either in the amount
16 claimed or in an amount determined by the department, within ninety (90) days
17 after the date the claims are filed.

18 (b)(1) If the department denies the claim of any claimant or reduces
19 the amount claimed, it shall so notify the claimant and the claimant may
20 request a reconsideration of the claim by the department by filing a written
21 request for reconsideration at any time within thirty (30) days after receipt
22 of the notice of the decision of the department.

23 (2) Upon receipt of the request for reconsideration of a claim,
24 the department shall reconsider the claim and notify the claimant of its final
25 decision within thirty (30) days after the receipt of the request.

26 (c) If the claimant is dissatisfied with the final ruling of the
27 department regarding his claim, he may appeal the decision to the Pulaski
28 County Chancery Court or the chancery court of the county in which he resides
29 in the manner and within the time prescribed for appeals from other
30 administrative decisions of the Director of the Department of Finance and
31 Administration.

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33 SECTION 5. (a) If the household income of the claimant's household was
34 one hundred thousand dollars (\$100,000) or less during the income year, the
35 claimant shall be entitled to file a claim for an amount equal to the income
36 taxes paid by the claimant; however, the maximum refund any claimant may

1 receive under this subdivision shall be one hundred dollars (\$100).

2 (b) If a claimant or another member of the household has any
3 outstanding tax liability to the State of Arkansas, the amount of any claim
4 otherwise payable under this act, or such portion thereof as is necessary,
5 shall be applied to the payment of the outstanding tax liability.

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7 SECTION 6. All provisions of this Act of a general and permanent nature
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
9 Revision Commission shall incorporate the same in the Code.

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11 SECTION 7. If any provision of this Act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the Act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 Act are declared to be severable.

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17 SECTION 8. All laws and parts of laws in conflict with this Act are
18 hereby repealed.

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