

State of Arkansas

82nd General Assembly

Regular Session, 1999

A Bill

HOUSE BILL 1119

By: Representative Ferrell

For An Act To Be Entitled

"AN ACT TO PROVIDE PROPERTY TAX RELIEF TO SENIOR
TAXPAYERS WITH ANNUAL HOUSEHOLD INCOMES OF NOT MORE
THAN 125% OF POVERTY LEVEL; AND FOR OTHER PURPOSES."

Subtitle

"AN ACT TO PROVIDE PROPERTY TAX RELIEF TO
SENIOR TAXPAYERS WITH ANNUAL HOUSEHOLD
INCOMES OF NOT MORE THAN 125% OF POVERTY
LEVEL."

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

SECTION 1. As used in this act:

(1) "Claimant" means a person who has filed a claim for cash assistance
under this act;

(2) "Department" means the Department of Finance and Administration;

(3) "Director" means the Director of the Department of Finance and
Administration;

(4) "Homestead" means a dwelling owned by a claimant and used as his
principal place of abode, including the parcel of land on which the dwelling
is situated and all lands contiguous thereto, or a dwelling owned by a
revocable trust and used as the principal place of abode of persons who formed
the trust and otherwise qualify as a claimant, including the parcel of land on
which the dwelling is situated and all lands contiguous thereto. However, no
homestead shall exceed 20 acres in size, and no dwelling and the lands on
which it is located shall be considered a homestead unless the claimant has
resided there for at least one (1) year immediately preceding the filing of a
claim under this act. Further, a mobile home which is affixed to the realty

1 and is taxed as real property may qualify as a homestead; and

2 (5) "Household" means a claimant or a claimant and the claimant's
 3 spouse;

4 (6) "Household income" means the combined income received by members of
 5 a household during a calendar year;

6 (7) "Income" means gross income as defined in the Arkansas Income Tax
 7 Act, as amended, less deductions allowed under Arkansas Code § 26-51-
 8 423(a)(1);

9 (8) "Property taxes" means all ad valorem taxes exclusive of special
 10 assessments and delinquent charges, levied and paid on a claimant's homestead
 11 during any particular year involved.

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 13 SECTION 2. Any person who is a resident of this state, who owns and has
 14 resided in a homestead in this state for a period of one (1) year or more, who
 15 is at least sixty-five (65) years of age, and who has household income in an
 16 amount not to exceed one hundred twenty-five percent (125%) of the poverty
 17 level prescribed by the department, may file a claim under this act for a cash
 18 payment from the department equal to the amount of property taxes paid upon
 19 the homestead of the claimant.

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 21 SECTION 3. (a) Any person desiring to file a claim for a cash payment
 22 under this act shall file the claim with the department on forms prescribed by
 23 the department and shall furnish such information to substantiate the claim as
 24 is required by this section, or as may be prescribed by regulation of the
 25 department.

26 (b) Claims under this act shall be filed on or before August 15 of the
 27 year next following the year in which the property taxes were paid. However,
 28 if failure of the claimant to file the claim within the time prescribed herein
 29 is due to serious illness of the claimant or to some other matter beyond the
 30 control of the claimant, the director may permit the filing of the claim at
 31 any time within four (4) months after the deadline.

32 (c) Only one (1) member of a household may make a claim under this act
 33 for any particular year.

34 (d) Every person filing a claim under this act shall include
 35 information showing the names of members of the claimant's household, the
 36 amount of the household income, the address or location of the homestead of

1 the claimant, a statement of the amount of property taxes paid on the
2 homestead during the income year, a statement that there are no delinquent
3 property taxes on the homestead, and such other information as may be required
4 by the department to assure that the claimant is eligible for, and entitled
5 to, benefits under this act.

6 (e) All claims filed under this act shall be made upon forms prescribed
7 and furnished by the department and all forms shall include appropriate
8 instructions to claimants for filing a claim. Each county collector shall
9 include a claim form with the annual property tax bill mailed to each eligible
10 taxpayer.

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12 SECTION 4. (a) The right to file a claim under the provisions of this
13 act shall be personal to the claimant or another member of the household and
14 shall not survive the death of the members of the household.

15 (b) If a claimant dies after having filed a timely claim, the amount
16 thereof may be disbursed only to the claimant's surviving spouse.

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18 SECTION 5. (a) The department shall either approve or deny every claim
19 filed hereunder, either in the amount claimed or in an amount determined by
20 the department, within ninety (90) calendar days after the date the claims are
21 filed.

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

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

30 (c) If the claimant is dissatisfied with the final ruling of the
31 department regarding his claim, he may appeal the decision to the Pulaski
32 County Chancery Court or the chancery court of the county in which he resides
33 in the manner and within the time prescribed for appeals from other
34 administrative decisions of the director.

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36 SECTION 6. The relief provided by this act shall be paid to the

1 claimant as a cash payment. However, no interest shall be allowed on any
2 payment made to a claimant under this act.

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4 SECTION 7. The department shall promulgate regulations to implement
5 this act including establishing the poverty level for household income at a
6 level no less than the federal poverty level.

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

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12 SECTION 9. If any provision of this Act or the application thereof to
13 any person or circumstance is held invalid, such invalidity shall not affect
14 other provisions or applications of the Act which can be given effect without
15 the invalid provision or application, and to this end the provisions of this
16 Act are declared to be severable.

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18 SECTION 10. All laws and parts of laws in conflict with this Act are
19 hereby repealed.