

State of Arkansas

82nd General Assembly

Regular Session, 1999

A Bill

HOUSE BILL 1863

By: Representatives House, Creekmore, Lavery, Hickinbotham, Hathorn, Hausam, Wood, Weaver,
Prater, Buchanan, Simmons, Wilkinson, Broadway, Bledsoe, Cleveland

For An Act To Be Entitled

"AN ACT TO REPEAL ARKANSAS CODE 26-26-501."

Subtitle

"AN ACT TO REPEAL ARKANSAS CODE 26-26-
501."

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

SECTION 1. Arkansas Code 26-26-501 is hereby repealed.

~~26-26-501. Duties generally.~~

~~(a)(1) The county assessor shall devote his entire time to the duties of his office. The assessor shall maintain an office at the county seat of the county which he officially serves, and the assessor or his deputy shall remain in his office during reasonable office hours between the first Monday in January and April 10 of each year for the purpose of taking a list of all real and personal property for that year required to be listed.~~

~~(2) Any person owning real or personal property, or both, shall, at the time and place indicated in this section, deliver to the assessor, either in person or by agent, a verified list of his real and personal property. Any county assessor may allow taxpayers to assess personal property by mail on forms prescribed by the Assessment Coordination Division of the Arkansas Public Service Commission.~~

~~(b)(1) In counties of this state in which the tax collectors are required to attend at places of holding elections in each township, town, or city for the purpose of receiving taxes, the assessor of these counties or his deputy shall attend at the places and on the dates named in the collector's~~

1 ~~notice for the purpose of taking a verified list of real and personal property~~
2 ~~in the township, town, or city. All persons owning real or personal property~~
3 ~~in the township, city, or town may at this time and place deliver to the~~
4 ~~assessor, either in person or by agent, a verified list of his real and~~
5 ~~personal property.~~

6 ~~(2) The assessors of Woodruff, Lincoln, Searcy, St. Francis,~~
7 ~~Dallas, Baxter, Perry, Franklin, Nevada, Monroe, Boone, Fulton, Saline, Clay,~~
8 ~~Marion, Calhoun, Izard, Scott, Benton, Hempstead, Montgomery, Lawrence, and~~
9 ~~Newton Counties shall attend the places of holding elections in each township~~
10 ~~for the purpose of assessing taxes between the first Monday in January and~~
11 ~~April 10 of each year; but it shall not be necessary for the assessors of~~
12 ~~Ashley, Drew, or Van Buren Counties to attend these places.~~