

1 State of Arkansas

2 82nd General Assembly

3 Regular Session, 1999

HJR 1003

5 By: Representative Womack

6 By: Senator Hunter

9 **HOUSE JOINT RESOLUTION**

10 "PROPOSING A CONSTITUTIONAL AMENDMENT TO PROVIDE
11 PROPERTY TAX RELIEF TO PERSONS SIXTY-FIVE (65) YEARS
12 OF AGE AND OLDER. "

14 **Subtitle**

15 "A CONSTITUTIONAL AMENDMENT TO PROVIDE
16 PROPERTY TAX RELIEF TO PERSONS SIXTY-
17 FIVE (65) AND OLDER. "

20 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE EIGHTY-SECOND GENERAL
21 ASSEMBLY OF THE STATE OF ARKANSAS AND BY THE SENATE, A MAJORITY OF ALL MEMBERS
22 ELECTED TO EACH HOUSE AGREEING THERETO:

24 That the following is hereby proposed as an amendment to the
25 Constitution of the State of Arkansas, and upon being submitted to the
26 electors of the state for approval or rejection at the next general election
27 for Representatives and Senators, if a majority of the electors voting thereon
28 at such election, adopt such amendment, the same shall become a part of the
29 Constitution of the State of Arkansas, to wit:

31 SECTION 1. (a)(1) Real property purchased after January 1, 2001, by a
32 person sixty-five (65) years of age or older and occupied as the residence of
33 that person shall be taxed thereafter based on the lower of the assessed value
34 as of the date of purchase or a later assessed value.

35 (2) When a person reaches sixty-five (65) years of age after
36 January 1, 2001, real property owned and occupied by the person as a residence

1 shall thereafter be taxed based on the lower of the assessed value as of the
2 person's sixty-fifth (65th) birthday or a later assessed value unless the
3 property is purchased after the person reaches sixty-five (65), in which case
4 paragraph (a)(1) applies.

5 (3) Real property owned and occupied as a residence on January 1,
6 2001, by a person sixty-five (65) years of age or older shall be taxed based
7 on the lower of the assessed value as of January 1, 2001 or a later assessed
8 value as long as that person owns and occupies the residence.

9 (b) Substantial improvements by the property owner shall increase the
10 assessed value but ordinary repair and maintenance of the property shall not
11 increase the assessed value.

12 (c) Residing in a nursing home shall not disqualify a person from the
13 benefits of this amendment.

14 (d) In instances of joint ownership, if one of the owners qualifies
15 under this amendment, all owners shall receive the benefits of this amendment.

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17 SECTION 2. The General Assembly may enact any laws it deems necessary
18 to implement this amendment.

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20 SECTION 3. This amendment applies to property taxes due after December
21 31, 2001.