

**Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.**

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

# A Bill

HOUSE BILL 2202

5 By: Representative R. Smith  
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## For An Act To Be Entitled

9 AN ACT TO ESTABLISH PROCEDURES FOR CORRECTING  
10 CLERICAL ERRORS ON THE LEVY OF TAXES; AND FOR OTHER  
11 PURPOSES.  
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## Subtitle

14 TO ESTABLISH PROCEDURES FOR CORRECTING  
15 CLERICAL ERRORS ON THE LEVY OF TAXES.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code 14-14-904 is amended to read as follows:  
22 14-14-904. Procedures generally.

23 (a) Time and Place of Quorum Court Assembly. The justices of the peace  
24 elected in each county shall assemble and organize as a county quorum court  
25 body on the first Monday, excepting holidays, after the beginning of the  
26 justices' term in office. If the first meeting is not held on the quorum  
27 court's established regular meeting day, the quorum court may declare the  
28 first meeting to be in lieu of the established January meeting. Thereafter,  
29 the justices shall assemble each calendar month in their respective counties  
30 to perform the duties of a quorum court, except that more frequent meetings  
31 may be required by ordinance. The time and place of the initial assembly of  
32 justices shall be designated by written notice of the county judge. The  
33 justices, thereafter, shall meet as a quorum court at a regular time and  
34 place established by ordinance.

35 (b)(1) The quorum court, at its regular meeting in November of each  
36 year shall levy the county, municipal and school taxes for the current year,

1 and before the end of each fiscal year, the court shall make appropriations  
2 for the expenses of county government for the following year. The Director of  
3 the Assessment Coordination Division of the Public Service Commission may  
4 authorize an extension of the date for levy of taxes of up to sixty (60) days  
5 upon application by the county judge and county clerk of any county for good  
6 cause shown resulting from reappraisal or rollback of taxes.

7 (2) Nothing in this subsection, shall prohibit the quorum court from  
8 making appropriation amendments at any time during the current fiscal year.

9 (3) If the levy of taxes is repealed by referendum, the county may  
10 adopt a new ordinance levying taxes within thirty (30) days after the  
11 referendum vote is certified.

12 (4) If a county court determines that the levy of taxes by the quorum  
13 court is incorrect due to clerical errors, scrivener's errors, or failure of  
14 a taxing entity to report the correct millage rate to the quorum court, the  
15 county court shall issue an order directing the county clerk to correct the  
16 error in order to correct the millage levy.

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18 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
19 General Assembly that mistakes may occur in the levying of millage rates and  
20 court ordered millage rollback corrections are necessary in order to ensure  
21 that citizens are being taxed at the correct rate. Therefore, an emergency is  
22 declared to exist and this act being immediately necessary for the  
23 preservation of the public peace, health and safety shall become effective on  
24 the date of its approval by the Governor. If the bill is neither approved  
25 nor vetoed by the Governor, it shall become effective on the expiration of  
26 the period of time during which the Governor may veto the bill. If the bill  
27 is vetoed by the Governor and the veto is overridden, it shall become  
28 effective on the date the last house overrides the veto.

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