

State of Arkansas  
85th General Assembly  
Regular Session, 2005

# A Bill

HOUSE BILL 1280

By: Representatives Petrus, Wyatt, Cowling, L. Evans, Scroggin, Sullivan  
By: Senator Higginbotham

## For An Act To Be Entitled

AN ACT TO CLARIFY THE METHOD FOR VALUING CERTAIN  
FARMLAND ENROLLED IN FEDERAL LAND PROGRAMS; AND  
FOR OTHER PURPOSES.

## Subtitle

AN ACT TO CLARIFY THE METHOD FOR VALUING  
CERTAIN FARMLAND ENROLLED IN FEDERAL  
LAND PROGRAMS.

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

SECTION 1. Arkansas Code § 26-26-407(b), pertaining to the valuation of agricultural, pasture, and timber land, is amended to read as follows:

(b)(1)(A) Agricultural land, pasture land, and timber land valuation shall be based on productivity of the soil.

~~(2)(B)~~ Agricultural land, pasture land, and timber land guidelines shall be developed based on typical or most probable use of the soils for each of the aforementioned categories in the region.

(2) Land that is enrolled in the Wetland Reserves Program of the Natural Resources Conservation Service of the United States Department of Agriculture or in the Conservation Reserve Program of the United States Department of Agriculture shall be treated as agricultural land, pasture land, and timber land for purposes of valuation.

