

State of Arkansas  
85th General Assembly  
Regular Session, 2005

# A Bill

HOUSE BILL 1690

By: Representative Cowling

## For An Act To Be Entitled

AN ACT TO AMEND VARIOUS SECTIONS OF THE ARKANSAS  
CODE PERTAINING TO THE IRRIGATION, DRAINAGE, AND  
WATERSHED IMPROVEMENT DISTRICT LAWS FOR THE  
PURPOSE OF COLLECTING ASSESSMENTS; AND FOR OTHER  
PURPOSES.

## Subtitle

AN ACT TO AMEND THE IRRIGATION,  
DRAINAGE, AND WATERSHED IMPROVEMENT  
DISTRICT LAWS FOR THE PURPOSE OF  
COLLECTING ASSESSMENTS.

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

SECTION 1. Arkansas Code § 14-117-304(c), pertaining to powers and duties of the board of commissioners of an improvement district, is amended to read as follows:

(c) The board may also accept appropriations from the state and from the United States government upon such terms and conditions as may be imposed by law or regulation to be used in the furtherance of the purposes for which the district was authorized.

SECTION 2. Arkansas Code § 14-117-411(b), concerning payments of improvement district assessments, is amended to add an additional subdivision to read as follows:

(b)(1) However, all such assessments shall be made payable in installments so that not more than ten percent (10%) shall be collectible in



1 any one (1) year against the wishes of the landowner. In the event that any  
2 landowner avails himself of this indulgence, the deferred installments of the  
3 assessed benefits shall bear interest at the rate of six percent (6%) per  
4 annum and shall be payable only in installments as levied.

5 (2) Installment payments of less than ten dollars (\$10.00) per  
6 acre per year are not subject to the ten-percent limitation in subdivision  
7 (b)(1) of this section unless a majority of the board of commissioners agrees  
8 that the ten-percent limitation should apply.

9  
10 SECTION 3. Arkansas Code § 14-117-413(b), concerning the levy of  
11 improvement district taxes, is amended to add an additional subdivision to  
12 read as follows:

13 (b)(1) The tax is to be paid by the real property in the district in  
14 proportion to the amount of the assessment of benefits thereon and shall be  
15 paid in annual installments payable not to exceed ten percent (10%) for any  
16 one (1) year, as provided in the order.

17 (2) The circuit court may order that any tax of less than ten  
18 dollars (\$10.00) per acre per year to be paid by the real property in the  
19 improvement district in proportion to the amount of the assessment of  
20 benefits is to be paid in one (1) year.