

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 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 2127

4
5 By: Representative Ormond
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For An Act To Be Entitled

8 AN ACT TO APPORTION IRRIGATION IMPROVEMENT
9 DISTRICT ASSESSMENTS; AND FOR OTHER PURPOSES.
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Subtitle

11 AN ACT TO APPORTION IRRIGATION
12 IMPROVEMENT DISTRICT ASSESSMENTS.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code Title 14, Chapter 117, Subchapter 4 is
20 amended to add an additional section to read as follows:

21 14-117-428. Farm leases -- Irrigation districts.

22 (a)(1) A property owner who leases any land within an irrigation
23 district for agricultural purposes may file a copy of the lease with the
24 circuit clerk of the county in which the district was formed in order to have
25 assessments apportioned between the owner and lessee.

26 (2) A copy of the lease shall be certified by the circuit clerk
27 and delivered to the board of commissioners to be preserved with the records
28 of the district.

29 (b)(1) Upon receipt of a certified copy of the lease, the board of
30 commissioners shall apportion the improvement district assessment
31 attributable to the land described in the lease by assessing:

32 (A) According to the percentages fixed by the lessee and
33 owner in the lease if the lessee's rent is a fixed amount; or

34 (B) According to the percentage of crop proceeds the lease
35 assigns to the lessee and the owner if the lessee's rent is stated as a
36 percentage of crop proceeds.



1 (2) The apportioned assessments shall be:

2 (A) Mailed to the addresses stated in the lease for the
3 lessee and owner and to the lessee and owner at the property address;

4 (B) Recorded and maintained by the board under § 14-117-
5 403;

6 (C) Filed under § 14-117-404;

7 (D) Subject to the notice and hearing requirements of §
8 14-117-405; and

9 (E)(i) Levied, taxed, collected, and paid as provided in
10 this subchapter.

11 (ii) However, the lien for taxes and assessments of
12 a lessee shall be solely against the lessee and shall encumber the lessee's
13 real and personal property within the State of Arkansas, but shall not
14 encumber the real property of the owner.

15 (c)(1) Taxes and assessments shall continue to be apportioned between
16 the owner and lessee until the expiration or termination of the lease.

17 (2) Notice of termination of the lease shall be filed with the
18 circuit clerk and a certified copy delivered to the board under subsection
19 (a) of this section.

20 (3) Upon the expiration or termination of the lease, all taxes
21 and assessments shall be levied against the owner unless a copy of a renewal,
22 extension, or new lease is filed under subsection (a) of this section.

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