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.

State of Arkansas
85th General Assembly

## A Bill

Regular Session, 2005
HOUSE BILL 2875

By: Representative Boyd

## For An Act To Be Entitled

AN ACT TO AMEND THE PROCEDURES FOR ESTABLISHING A
MAINTENANCE TAX IN WATERSHED IMPROVEMENT DISTRICT
LAWS; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE PROCEDURES FOR ESTABLISHING
A MAINTENANCE TAX IN WATERSHED IMPROVEMENT DISTRICT LAWS.

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

SECTION 1. Arkansas Code § $14-117-420$ is amended to read as follows: 14-117-420. Taxation for operation, maintenance, and service of district properties.
(a) The districts shall have authority to levy and collect taxes to secure funds to maintain, repair, and operate all plants, properties, and improvements of the district and to give and maintain proper service for the purposes of its organization.
(b)(1)(A) The board may apply to the county court for the levying of additional taxes.
(B) The taxes may be levied as a flat tax per acre.
(2) (A) Upon the filing of the petition with the county court, notice shall be published by the county clerk for two (2) weeks in a newspaper published in each of the counties in which the district has land.
(B) Any property owner opposing the additional levy may appear at the next regular, special, or adjourned term of the county court or adjourned day of the court and state his or her objections to the levy.
(C) An appeal from the findings of the county court may be appealed by either the property owners or the board.

