

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 87th General Assembly
3 Regular Session, 2009
4

A Bill

SENATE BILL 608

5 By: Senator Broadway
6
7

For An Act To Be Entitled

8 AN ACT CONCERNING PROCEDURES FOR CERTAIN
9 IMPROVEMENT DISTRICTS FOR COLLECTION OF
10 ASSESSMENTS BY COUNTY COLLECTORS; AND FOR OTHER
11 PURPOSES.
12
13

Subtitle

14 CONCERNING PROCEDURES FOR CERTAIN
15 IMPROVEMENT DISTRICTS FOR COLLECTION OF
16 ASSESSMENTS BY COUNTY COLLECTORS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 14, Chapter 86, is amended to add an
23 additional subchapter to read as follows:

24 Subchapter 21. Improvement District Procedures When County Collector
25 Used for Collection of Assessments
26

27 14-86-2101. Annual improvement district filing.

28 (a) By November 1 of each year, an improvement district that uses the
29 county collector for collection of improvement district assessments shall:

30 (1)(A) File an accounting with the county clerk.

31 (B) The accounting in subdivision (a)(1)(A) of this
32 section shall be available for inspection and copying by assessed landowners
33 in the improvement district; and

34 (2) Notify all assessed landowners in the improvement district
35 the portion of the accounting containing items listed in subdivisions (b)(6)-
36 (8) of this section.



1 (b) The accounting shall contain:

2 (1) Identification of the statute under which the improvement
 3 district was formed;

4 (2) A general statement of the purpose of the improvement
 5 district;

6 (3) A list of ongoing responsibilities of the improvement
 7 district;

8 (4) Assessment information by parcel, including the method used
 9 to derive the assessment;

10 (5) The most recent balance sheet of the improvement district,
 11 including:

12 (A) Any indebtedness, including bonded indebtedness, and
 13 the reason for the indebtedness;

14 (B) The expected payout of the indebtedness;

15 (C) A summation of cash flow from the previous year;

16 (D) The anticipated cash flow for the upcoming year; and

17 (E) Any existing delinquent assessments and the party
 18 responsible for the collection;

19 (6) Identification of improvement district commissioners and
 20 contact information;

21 (7) The date, time, and location for the annual meeting of the
 22 improvement district for the following year;

23 (8) The contact information for the improvement district
 24 assessor;

25 (9) Information concerning to whom improvement district
 26 assessments are paid; and

27 (10) The amount of penalties and costs, if any, to be charged
 28 upon delinquency.

29 (c) After the November 1 deadline to file the accounting, any other
 30 information submitted by the improvement district for the accounting may be
 31 rejected by the county collector.

32 (d) By January 1 of the year following the November 1 deadline to file
 33 the accounting under this section, an improvement district shall certify to
 34 the county collector that:

35 (1) The accounting has been filed with the county clerk; and

36 (2) The improvement district has complied with subdivision

1 (a)(2) of this section.

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3 14-86-2102. County treasurers.

4 (a) A county treasurer shall retain ten percent (10%) of all
5 remittances to an improvement district until final settlement is made in
6 December of each year in improvement districts that collect assessments
7 biannually.

8 (b) A county treasurer shall retain up to ten percent (10%) of all
9 remittances to an improvement district until final settlement is made in
10 December of each year in improvement districts that collect assessments
11 monthly.

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13 14-86-2103. Assessments.

14 (a) An improvement district shall assess a levy against all existing
15 parcels on the tax books for the year.

16 (b) An improvement district shall not assess a levy against a parcel
17 that does not appear on the tax books for the year.

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19 14-86-2104. Improvement district activity.

20 (a) If an improvement district does not file the accounting under §
21 14-86-2101 and has no activity for five (5) years, the improvement district
22 is dormant.

23 (b) If an improvement district is dormant under subsection (a) of this
24 section, the improvement district shall file an accounting under § 14-86-2101
25 before any assessments of property are made.

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27 14-86-2105. Delinquent levies.

28 (a) A county collector may certify all delinquent levies to an
29 improvement district for collection by January 10 of each year.

30 (b) Rural fire improvement districts may include in delinquent billing
31 statements sent to delinquent members the following notice:

32 “Arkansas Code § 23-88-103 prohibits insurers from giving nonpaying
33 property owners in rural fire protection districts the rate credit given to
34 paying members of the rural fire protection district. The list of delinquent
35 fire dues transferred by the county collector to a rural fire protection
36 district for pursuit of collection by the rural fire protection district is a

1 public record that a rural fire protection district may provide to an
2 insurer.”

3 (c) A rural fire improvement district may collect dues that have
4 become delinquent and may enforce collection by proceedings in a court of
5 proper jurisdiction.

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7 14-86-2106. State Land Commissioner.

8 An improvement district levy shall not be certified to the State Land
9 Commissioner for delinquency.

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