

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

As Engrossed: H1/27/11

A Bill

HOUSE BILL 1185

5 By: Representatives English, *Hammer*
6

For An Act To Be Entitled

8 AN ACT CONCERNING PROCEDURES FOR IMPROVEMENT
9 DISTRICTS AND PROTECTION DISTRICTS FOR COLLECTION OF
10 ASSESSMENTS BY COUNTY COLLECTORS AND MAKING EXPLICIT
11 THE APPLICABILITY OF THE FREEDOM OF INFORMATION ACT
12 OF 1967 TO ALL TYPES OF IMPROVEMENT DISTRICTS AND
13 PROTECTION DISTRICTS; AND FOR OTHER PURPOSES.
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Subtitle

16 "THE IMPROVEMENT DISTRICT TRANSPARENCY
17 ACT".
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code Title 14, Chapter 86, is amended to add an
24 additional subchapter to read as follows:

25 Subchapter 21. Improvement Districts And Protection Districts
26 Procedures When County Collector Used For Collection Of Assessments.
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28 14-86-2101. Legislative Intent.

29 This subchapter applies to all improvement districts or protection
30 districts organized under Arkansas law that use the county collector for
31 collection of improvement district assessments or protection district
32 assessments unless otherwise noted.
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34 14-86-2102. Annual improvement district or protection district filing.

35 (a) By March 1 of each year or upon the creation of an improvement
36 district or protection district, an improvement district or protection



1 district that uses or intends to use the county collector for collection of
2 improvement district assessments or protection district assessments shall:

3 (1)(A) File an annual report with the county clerk in any county
4 in which a portion of the improvement district or protection district is
5 located.

6 (B) The annual report shall be available for inspection
7 and copying by assessed landowners in the district.

8 (C) The county clerk shall not charge any costs or fees
9 for filing the annual report.

10 (D) The improvement district or protection district shall
11 deliver a filed copy of the annual report to the county collector within five
12 (5) days of filing; and

13 (2) As of December 1 of the prior calendar year, the annual
14 report shall contain:

15 (A) Identification of the statute under which the
16 improvement district or protection district was formed;

17 (B) A general statement of the purpose of the improvement
18 district or protection district;

19 (C) A list of contracts, identity of the parties to the
20 contracts, and obligations of the improvement district or protection
21 district;

22 (D)(i) Any indebtedness, including bonded indebtedness,
23 and the reason for the indebtedness.

24 (ii) The stated payout or maturity date of the
25 indebtedness, if any, shall be included.

26 (iii) The total existing delinquent assessments and
27 the party responsible for the collection;

28 (E) Identification of the improvement district or
29 protection district commissioners and contact information;

30 (F) The date, time, and location for any scheduled meeting
31 of the improvement district or protection district for the following year;

32 (G) The contact information for the improvement district
33 or protection district assessor;

34 (H) Information concerning to whom the county treasurer is
35 to pay improvement district or protection district assessments;

36 (I) The amount of penalties and costs, if any, to be

1 charged upon delinquency; and

2 (J) The cash flow statement or a copy of full bank
3 statements with copies of check images.

4 (b)(1) An improvement district or protection district that does not
5 comply with subsection (a) of this section commits a violation punishable by
6 a fine of not less than one hundred dollars (\$100) nor more than one thousand
7 dollars (\$1,000) for each offense.

8 (2) A fine recovered under subdivision (b)(1) of this section
9 shall be deposited into the county clerk's cost fund.

10 (c)(1) On or before November 1, the improvement district or protection
11 district shall file its list of fees with the county clerk.

12 (2)(A) After filing the list of fees, the improvement district
13 or protection district shall deliver a copy of the filed list of fees to the
14 preparer of the tax books.

15 (B) If the county collector is not the designated preparer
16 of the tax books, the improvement district or protection district shall
17 deliver a copy of the filed list of fees to the county collector.

18 (3) The list of fees shall contain:

19 (A) A list of each parcel with an assessment levied
20 against it within the improvement district or protection district;

21 (B) The method used to derive the assessment; and

22 (C) The contact information for the improvement district
23 assessor or protection district assessor.

24 (4) The list of fees shall not include assessments on parcels
25 that otherwise would not appear on the tax books for the following year.

26 (5) After the November 1 deadline to file the list of fees, the
27 county collector may reject other assessments submitted by the improvement
28 district or protection district for the list of fees.

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30 14-86-2103. County treasurers.

31 (a) A county treasurer may retain up to five percent (5%) of all
32 remittances to a fire district in reserve for up to sixty (60) days.

33 (b) Upon approval of the governing body of a fire district, a county
34 treasurer may retain up to ten percent (10%) of all remittances to a fire
35 district in reserve until final settlement is made in December of each year.

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1 14-86-2104. Delinquent levies.

2 (a)(1) A county collector may certify all delinquent levies to an
3 improvement district or protection district for collection after January 1
4 of each year.

5 (2)(A) A county collector shall accept a delinquent levy after
6 certification to an improvement district or protection district if the payor
7 is paying:

8 (i) In person; and

9 (ii) By separate check from the payment of ad
10 valorem taxes.

11 (B) The county collector shall forward the delinquent levy
12 to the improvement district or protection district.

13 (C)(i) The county collector is not required to provide a
14 receipt for the payment of the delinquent levy.

15 (ii) The payor is responsible for obtaining a
16 receipt for payment of the delinquent levy from the improvement district or
17 protection district.

18 (b) A county collector who continues to collect and remit delinquent
19 levies to the improvement district or protection district after certification
20 shall impose penalties against the payor on behalf of the improvement
21 district or protection district.

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23 14-86-2105. Commissioner of State Lands.

24 The county collector shall not certify an improvement district levy or
25 protection district levy to the Commissioner of State Lands for delinquency.

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27 SECTION 2. Arkansas Code § 25-19-103(4) and (5), concerning
28 definitions in the Freedom of Information Act, are amended as follows:

29 (4) "Public meetings" means the meetings of ~~any~~ a bureau,
30 commission, or agency of the state or ~~any~~ political subdivision of the state,
31 including municipalities and counties, boards of education, and all other
32 boards, bureaus, commissions, improvement districts, or organizations in the
33 State of Arkansas, except grand juries, supported wholly or in part by public
34 funds or expending public funds;

35 (5)(A) "Public records" means writings, recorded sounds, films,
36 tapes, electronic or computer-based information, or data compilations in any

1 medium required by law to be kept or otherwise kept and that constitute a
2 record of the performance or lack of performance of official functions that
3 are or should be carried out by a public official or employee, a governmental
4 agency, an improvement district, or any other agency wholly or partially
5 supported by public funds or expending public funds. All records maintained
6 in public offices or by public employees within the scope of their employment
7 shall be presumed to be public records.

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9 SECTION 3. Arkansas Code § 25-19-106(a), concerning open public
10 meetings, is amended as follows:

11 (a) Except as otherwise specifically provided by law, all meetings,
12 formal or informal, special or regular, of the governing bodies of all
13 municipalities, counties, townships, ~~and~~ school districts, and improvement
14 districts and all boards, bureaus, commissions, or organizations of the State
15 of Arkansas, except grand juries, supported wholly or in part by public funds
16 or expending public funds, shall be public meetings.

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