

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

As Engrossed: H2/10/11

# A Bill

HOUSE BILL 1221

5 By: Representative Lovell  
6 By: Senator Burnett  
7

## For An Act To Be Entitled

9 AN ACT TO EXTEND THE TIME FOR ASSESSMENT OF TANGIBLE  
10 PERSONAL PROPERTY; AND FOR OTHER PURPOSES.  
11

## Subtitle

14 TO EXTEND THE TIME FOR ASSESSMENT OF  
15 TANGIBLE PERSONAL PROPERTY.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-26-1406 is amended to read as follows:  
22 26-26-1406. Penalties.

23 (a) A penalty of ten percent (10%) of the taxpayer's total tangible  
24 personal property taxes shall be imposed on any taxpayer who fails or refuses  
25 to assess his or her tangible personal property on or before ~~April 10~~ May 31  
26 of each year.

27 (b) A penalty of ten percent (10%) of the taxpayer's total tangible  
28 personal property taxes shall be assessed if the taxpayer fails or refuses to  
29 pay tangible personal property taxes on or before October 10 next following  
30 the assessment of the tangible personal property for taxes.  
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32 SECTION 2. Arkansas Code § 26-26-912 is repealed.

33 ~~26-26-912. House-to-house canvass.~~

34 ~~(a) After April 10 of each year, the assessor shall make a house-to-~~  
35 ~~house canvass of his county and visit each store, mill, factory, shop, or~~  
36 ~~other place of business and each dwelling, farm, and all other places of~~



1 ~~residence located therein for the purpose of ascertaining if all property and~~  
2 ~~persons have been listed for assessment in the manner required by law.~~

3 ~~(b) If the assessor shall find that any person or property owner has~~  
4 ~~failed to file the assessment list by law required or, if filed, has failed~~  
5 ~~to truly value any item of property included therein or has omitted any item~~  
6 ~~of property therefrom, the assessor shall assess all such persons a per~~  
7 ~~capita or poll tax and shall appraise and assess, at such sum as in his~~  
8 ~~judgment is just and equitable, all property listed by the owner but not~~  
9 ~~truly valued and all property which has not been listed as by law required.~~

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11 SECTION 3. Arkansas Code § 26-26-1113(a), concerning property used for  
12 other than church purposes, is amended to read as follows:

13 (a) ~~All real or personal~~ property owned by any church and held for, or  
14 used for, commercial, business, rental, or investment purposes or purposes  
15 other than church purposes shall be listed for assessment annually for ad  
16 valorem tax purposes between the first Monday in January and ~~April 10~~ May 31  
17 of each year.

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19 SECTION 4. Effective date. This act is effective for assessment years  
20 beginning on or after January 1, 2012.

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22 /s/Lovell  
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