

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

HOUSE BILL 1403

5 By: Representative B. Wilkins
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE ADMINISTRATION
9 OF SUBORDINATE SERVICE DISTRICTS; AND FOR OTHER
10 PURPOSES.
11

Subtitle

12
13 TO AMEND THE LAW CONCERNING THE
14 ADMINISTRATION OF SUBORDINATE SERVICE
15 DISTRICTS.
16

17
18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 SECTION 1. Arkansas Code § 14-14-711(d), concerning the administration
22 of a subordinate service district, is amended to read as follows:

23 (d) Service Charges.

24 (1)(A) Service charges for subordinate service districts shall
25 be entered by the county assessor on tax notices and ~~are to~~ shall be
26 collected with the real and personal property taxes of the county.

27 (B) No collector of taxes shall accept payment of any
28 property taxes ~~where such~~ if the taxpayer has been billed for services
29 authorized by a subordinate service district unless the service charge is
30 also receipted.

31 (C) If a property owner fails to pay the service charge,
32 ~~it~~ the service charge shall become a lien on the property.

33 (2) A subordinate service district may choose to forgo county
34 collection of its annual service charges and instead collect its service
35 charges on a suitable periodic basis if the subordinate service district
36 provides its own billing and collection service.

