

Stricken language would be deleted from and underlined language would be added to present law.

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

As Engrossed: S3/17/15 S3/23/15

# A Bill

SENATE BILL 559

5 By: Senator D. Johnson  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING REASSESSMENTS FOR  
9 SUBURBAN IMPROVEMENT DISTRICTS; AND FOR OTHER  
10 PURPOSES.  
11

## Subtitle

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14 TO AMEND THE LAW CONCERNING REASSESSMENTS  
15 FOR SUBURBAN IMPROVEMENT DISTRICTS.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code § 14-92-227 is amended to read as follows:

21 14-92-227. Reassessment.

22 (a) The board of commissioners may, not more often than ~~once a~~ one (1)  
23 time each year, require the assessor to reassess the benefits in a suburban  
24 improvement district. However, ~~in the event if~~ the district ~~shall have~~ has  
25 incurred any indebtedness or issued bonds, the total amount of assessed  
26 benefits shall never be diminished.

27 ~~(b)(1) The reassessment shall be made, advertised, and equalized in~~  
28 ~~the same manner as provided in this subchapter for making the original~~  
29 ~~assessment.~~ The reassessment shall be filed with the county clerk of the  
30 county.

31 (2)(A)(i) The secretary of the board of commissioners shall give  
32 notice of its filing by publication one (1) time each week for two (2)  
33 consecutive weeks in a newspaper published and having a general circulation  
34 in the county.

35 (ii) The form of the notice shall be substantially  
36 as follows:



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2 “Notice is hereby given that the reassessment of benefits and damages of  
3 District Number \_\_\_\_\_ has been filed in the office of the county clerk of \_\_\_\_\_  
4 County, and it is open to inspection. All persons wishing to be heard on the  
5 reassessment will be heard by the commissioners and the assessor of the  
6 district between the hours of 10 a.m. and 4 p.m., at \_\_\_\_\_, in City of \_\_\_\_\_,  
7 Arkansas, on the day of \_\_\_\_\_, 20\_\_\_\_. Secretary \_\_\_\_\_”.

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9 (B)(i) The secretary shall send a copy of the notice by  
10 certified letter to each owner of realty within the boundaries of the  
11 district whose assessment has increased as a result of the assessment.

12 (ii) The letters of notification shall be mailed not  
13 less than fifteen (15) days nor more than thirty (30) days before the date of  
14 hearing. The letter notices shall advise each property owner of the benefits  
15 or damages assessed against all of his or her property located within the  
16 district.

17 (c)(1) On the day named in the notice, the board of commissioners and  
18 assessor shall meet together at the place named as a board of equalization  
19 and hear all complaints against the reassessment and equalize and adjust the  
20 reassessment.

21 (2) The determination is final unless suit is brought in court  
22 to review it.

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24 /s/D. Johnson  
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