

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

As Engrossed: H1/24/17

A Bill

HOUSE BILL 1153

5 By: Representative Boyd
6 By: Senator L. Eads
7

For An Act To Be Entitled

9 AN ACT TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS
10 ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE
11 ASSESSMENT OF REAL AND PERSONAL PROPERTY; TO DECLARE
12 AN EMERGENCY; AND FOR OTHER PURPOSES.
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Subtitle

16 TO CLARIFY THE MEANING OF "ACTUAL AND
17 OBVIOUS ERRORS" ON THE PART OF A COUNTY
18 ASSESSOR IN THE ASSESSMENT OF REAL AND
19 PERSONAL PROPERTY; AND TO DECLARE AN
20 EMERGENCY.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-28-111(c), concerning the correction of
26 errors on the tax books by a county assessor, is amended to read as follows:

27 (c)(1)(A) ~~The provisions of this~~ This section shall be applicable only
28 to the correction of actual and obvious errors on the tax books and related
29 records, with such errors being restricted to extension errors, erroneous
30 property descriptions, classifications, or listings, and shall not be
31 utilized to make any change in the valuation of any real or personal property
32 as shown on the tax books and related records other than a change in
33 valuation necessitated by the correction of actual and obvious errors as
34 provided in this section.

35 (B) ~~In no case shall any~~ A reduction in the valuation of
36 any real or personal property shall not be made, except such as shall have



1 been ordered by the county equalization board, the county court, the circuit
2 court, or the Supreme Court, or be caused by the correction of actual and
3 obvious errors as provided in this section.

4 (2)(A) A county assessor who did not exempt real or personal
5 property during a particular assessment year that is later found to be
6 properly exempt under Arkansas Constitution, Article 16, § 5(b), has not made
7 an actual and obvious error correctable under this section if the property
8 owner failed to apply for an exemption through the county assessor's office
9 for that assessment year.

10 (B) Subdivision (c)(2)(A) of this section shall not apply
11 to a lessee or purchaser who has entered into a payment in lieu of taxes
12 agreement pursuant to § 14-164-703.

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14 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
15 General Assembly of the State of Arkansas that it is unreasonable for a
16 county assessor to seek out and determine the exempt status of property
17 owners who do not willfully provide the county assessor's office with an
18 application and the proper information to do so; and that school districts
19 should not have to suffer the undue burden of providing a refund to a
20 taxpayer who voluntarily paid property taxes, not under protest, and who
21 never claimed that the property upon which taxes were paid was exempt from
22 taxation. Therefore, an emergency is declared to exist, and this act being
23 immediately necessary for the preservation of the public peace, health, and
24 safety shall become effective on:

25 (1) The date of its approval by the Governor;

26 (2) If the bill is neither approved nor vetoed by the Governor,
27 the expiration of the period of time during which the Governor may veto the
28 bill; or

29 (3) If the bill is vetoed by the Governor and the veto is
30 overridden, the date the last house overrides the veto.

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32 /s/Boyd
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