

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

A Bill

SENATE BILL 116

5 By: Senator Irvin
6

For An Act To Be Entitled

8 AN ACT TO ENSURE THE PROPER COLLECTION AND
9 DISBURSEMENT OF LATE ASSESSMENT FEES; AND FOR OTHER
10 PURPOSES.
11

Subtitle

12
13
14 TO ENSURE THE PROPER COLLECTION AND
15 DISBURSEMENT OF LATE ASSESSMENT FEES.
16

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

20 SECTION 1. Arkansas Code § 26-26-201(d), concerning delinquent
21 property assessments, is amended to read as follows:

22 (d)(1) In addition to the penalties for not assessing, delinquent
23 persons shall be required to pay an additional fifty cents (50¢) for each
24 list, which shall ~~go to~~ be utilized by the county assessor to help pay for
25 the expense of assessing property, subject to appropriation by the quorum
26 court.

27 (2) This additional sum shall be collected by the county
28 collector in the usual manner and paid into the assessor's late assessment
29 fee fund established on the books of the county treasurer.

30 (3) Moneys in the assessor's late assessment fee fund shall be
31 allowed to accumulate and the fees collected shall not be used in the final
32 tax settlement proration for the costs of operating the assessor's office.
33
34
35
36

