1	State of Arkansas 92nd General Assembly	As Engrossed: H3/5/19 A Rill	
2 3	Regular Session, 2019		HOUSE BILL 1562
4	Regular Session, 2017		HOUSE DIEL 1902
5	By: Representative S. Meeks		
6	By: Senators Irvin, B. Davis, J.	J. Sturch	
7			
8		For An Act To Be Entitled	
9	AN ACT TO AMEND THE LAW CONCERNING PAYMENT DURING AN		
10	ASSESSMENT	APPEAL PROCESS; AND FOR OTHER PURE	POSES.
11			
12			
13		Subtitle	
14	TO AN	MEND THE LAW CONCERNING PAYMENT	
15	DURIN	IG AN ASSESSMENT APPEAL PROCESS.	
16			
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18	BE IT ENACTED BY THE G	ENERAL ASSEMBLY OF THE STATE OF ARE	CANSAS:
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20		nsas Code § 26-35-802 is amended to	
21		ent not required pending assessment	
22	_	sonal property shall not be returned	_
23	nonpayment of taxes, nor shall any penalty <u>or interest</u> be added to taxes due		
24		in the circuit court, Court of App	
25		n order of the county court fixing	the assessed value
26	of property.		
27 28		s been no final disposition of an a xed by law for the payment of the t	
28 29		shall have thirty (30) days after f	
30		h to pay the taxes without penalty	
31		eal of a <u>real or</u> personal property	
32		taxpayer appealing the <u>real or</u> per	
33	assessment shall pay:	campajor appoaring one <u>roat or</u> per	ioonal proporty can
34		To the county collector as otherwi	ise provided by law
35		r claims is owed under the <u>real or</u>	
36	tax assessment; and		
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1	(2) (ii) Into the registry of the circuit court an amount equal
2	to the difference between the <u>real or</u> personal property tax assessment and
3	the amount the taxpayer claims is owed under the <u>real or</u> personal property
4	tax assessment <u>; or</u>
5	(B) In the alternative to subdivision (c)(l)(A) of this
6	section, to the county collector no later than October 15, the:
7	(i) Full amount of the real or personal property
8	taxes owed; or
9	(ii) Amount of the real or personal property taxes
10	paid on the last uncontested assessment of the real or personal property.
11	(2) After final disposition of an appeal, any award of a refund
12	or adjustment shall be made by order of a court of proper jurisdiction.
13	(d) Real or personal property taxes paid under this section do not
14	affect the taxpayer's ability to appeal the assessment to the county
15	equalization board or a court of proper jurisdiction.
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17	/s/S. Meeks
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