

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

As Engrossed: S3/27/19

A Bill

SENATE BILL 461

5 By: Senator K. Hammer
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE CREATION OF
9 AND TIMING OF TAX COLLECTION IN CERTAIN FIRE
10 DEPARTMENTS AND IMPROVEMENT DISTRICTS; TO DECLARE AN
11 EMERGENCY; AND FOR OTHER PURPOSES.
12
13

Subtitle

14
15 TO AMEND THE LAW CONCERNING THE CREATION
16 OF AND TIMING OF TAX COLLECTION IN
17 CERTAIN FIRE DEPARTMENTS AND IMPROVEMENT
18 DISTRICTS; AND TO DECLARE AN EMERGENCY.
19
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

23 SECTION 1. Arkansas Code § 14-94-120(c), concerning the collection of
24 taxes in a municipal property owners' improvement district, is amended to
25 read as follows:

26 (c) ~~No A~~ property owner shall ~~be required to~~ pay the taxes ~~provided~~
27 ~~for in~~ under this subchapter as a prerequisite to paying his or her ~~general~~
28 ~~taxes~~ ad valorem real property taxes.
29

30 SECTION 2. Arkansas Code § 14-284-201 is amended to read as follows:
31 14-284-201. Applicability.

32 (a)(1) Fire protection districts established under ~~the provisions of~~
33 this subchapter shall cover only territory within the county, or within the
34 defined district, outside the corporate limits of cities and towns.

35 (2)(A) However, if any city or town within the district does not
36 have an organized or volunteer fire department and desires to be included



1 within the fire protection district, upon the adoption of an ordinance
2 ~~therefor~~ by the governing body of the city or town, addressed to the county
3 judge and quorum court, the area covered by the fire protection district ~~may~~
4 shall be extended to provide fire protection within the city limits of the
5 city or town by ordinance adopted by the quorum court.

6 (B) A limited fire protection district shall be
7 established by county ordinance upon the petition adopted by ordinance
8 addressed to the county judge and quorum court from a city or town fire
9 department that serves an area outside the city or town for the purpose of
10 contracting for the collection of assessments under this subchapter.

11 ~~(b) In order to avoid duplication of fire protection services, fire A~~
12 ~~fire protection districts established~~ district under this subchapter shall be
13 established for the ~~primary purpose of providing~~ fire protection in rural
14 areas for buildings, structures, and other man-made improvements. ~~In~~
15 ~~addition, fire protection districts and~~ may provide other emergency services,
16 ~~like including~~ hazardous and toxic materials response, search and rescue
17 services, emergency medical services, ambulance services, and patient
18 transport services, and ~~such~~ other functions as may be assigned ~~to or~~
19 ~~reasonably expected of a local fire services agency and which it is trained~~
20 ~~and qualified to perform.~~

21 ~~(c) Nothing in this~~ This subchapter ~~shall be construed to~~ does not
22 relieve the Arkansas Forestry Commission of responsibility for providing ~~for~~
23 fire protection for forest lands.

24
25 SECTION 3. Arkansas Code § 14-284-204(a) and (b), concerning the
26 establishment of a fire protection district outside of a city or town by
27 petition and adoption of an ordinance, are amended to read as follows:

28 (a)(1)(A) If petitions containing a description of the territory for a
29 proposed fire protection district, along with an accurate map of the proposed
30 fire protection district boundaries, and containing the signatures of ten
31 percent (10%) or more of the qualified electors within the proposed fire
32 protection district are filed with the county quorum court of a county in
33 which the proposed fire protection district is to be located, ~~and requesting~~
34 to request a public hearing and the establishment of a fire protection
35 district in the county, then the county quorum court or quorum courts, if the
36 proposed fire protection district is located in more than one (1) county,

1 shall conduct a public hearing to determine the support for the proposed fire
2 protection district.

3 (B)(i) A petition shall be certified by the quorum court
4 within sixty (60) days of receipt of the petition under subdivision (a)(1)(A)
5 of this section.

6 (ii) The quorum court *shall* respond in writing to
7 the petitioners within the sixty-day period under subdivision (a)(1)(B)(i) of
8 this section if there are issues or questions the quorum court would like
9 addressed in the petition, but in no event shall the quorum court delay the
10 sixty-day period under subdivision (a)(1)(B)(i) of this section.

11 (2)(A) The quorum court shall set the time for the hearing to be
12 held not less than thirty (30) days nor more than sixty (60) days after the
13 petitions are certified and shall set the place for the hearing to be held
14 within the boundaries of the proposed fire protection district.

15 (B) When a time and place for the hearing are set, the
16 quorum court shall publish notice of the hearing in a newspaper of general
17 circulation in the county.

18 (3)(A) Before setting the initial hearing on the adoption of an
19 ordinance to establish a fire protection district, petitions filed with the
20 county quorum court shall be sent to the county clerk of the county where the
21 proposed fire protection district is to be located.

22 (B) It shall be the duty of the county clerk or clerks, as
23 the case may be, to determine the sufficiency of the signatures and to
24 certify the sufficiency in writing to the quorum court.

25 (C) The petitions shall indicate the elector's name,
26 address, and signature and shall contain a verification of the signatures
27 pursuant to § 7-9-109.

28 (b)(1) After the petitions are certified and the initial public
29 hearing held, the county quorum court ~~may~~ shall adopt an ordinance to
30 establish the fire protection district, to levy assessments on property or
31 the landowners, or both, and to call for a public hearing on the ordinance.

32 (2) The ordinance shall set the time and place for a public
33 hearing on the ordinance to be held within the boundaries of the proposed
34 fire protection district.

35
36 SECTION 4. Arkansas Code § 14-284-216(a), concerning assessments of

1 fire protection districts outside of cities or towns, is amended to read as
2 follows:

3 (a)(1)(A) All annual assessments extended and levied under ~~the terms~~
4 ~~of this subchapter shall be~~ are payable at the time ad valorem real property
5 taxes are payable.

6 (B) The county shall list the fire protection district
7 assessments as an involuntary collection beginning with the next ad valorem
8 real property tax statement.

9 (2) ~~If any annual assessments levied by the board of~~
10 ~~commissioners under this subchapter are not paid when due, the collector~~
11 ~~shall not embrace the assessments in the taxes for which the collector shall~~
12 ~~sell the lands~~ A property owner shall pay the assessments under this
13 subchapter as a prerequisite to paying his or her ad valorem real property
14 taxes.

15 (3) The collector shall report delinquent assessments annually
16 to the board of commissioners of the fire protection district for
17 informational purposes.

18 (4)(A) The collector shall add to the amount of the delinquent
19 assessment a penalty of ten percent (10%) and shall collect the delinquent
20 assessment in the same manner as delinquent ad valorem real property taxes
21 ~~for a period of no less than eighteen (18) months subsequent to October 10 of~~
22 ~~the year the fee became delinquent.~~

23 (B) The collector may certify delinquent assessments for
24 collection after January 1 each year.

25
26 SECTION 5. Arkansas Code § 14-284-226 is amended to read as follows:
27 14-284-226. Conversion to fire protection district.

28 (a) A The governing body of a fire department that seeks to become a
29 fire protection district shall make the request by petition to the quorum
30 court of the county, or counties if the fire department serves more than one
31 (1) county.

32 (b)(1)(A) Upon the request by petition in subsection (a) of this
33 section+,

34 ~~(1) The the~~ the quorum court shall grant the petition to convert the
35 fire department to a fire protection district, ~~and~~

36 ~~(2) The fire department shall become a fire protection district~~

1 ~~using the procedures set out in this subchapter within sixty (60) days of~~
2 ~~receipt of the petition.~~

3 (B) The quorum court shall respond in writing to the fire
4 department within the sixty-day period under subdivision (b)(1)(A) of this
5 section if there are issues or questions the quorum court would like
6 addressed in the petition, but in no event shall the quorum court delay the
7 sixty-day period under subdivision (b)(1)(A) of this section.

8 (2) The fire protection district assessments shall be listed
9 annually beginning with the next ad valorem real property tax statement and
10 collected under § 14-284-216.

11
12 SECTION 6. EMERGENCY CLAUSE. It is found and determined by the
13 General Assembly of the State of Arkansas that fire protection districts
14 provide critical public safety functions often not available from local
15 governmental units; that funding sources for these fire protection districts
16 are limited; and that this act is immediately necessary because without
17 securing better funding, many fire protection districts will be unable to
18 continue providing public safety functions at expected levels. Therefore, an
19 emergency is declared to exist, and this act being immediately necessary for
20 the preservation of the public peace, health, and safety shall become
21 effective on:

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

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

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

28
29
30 /s/K. Hammer
31
32
33
34
35
36