

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1383

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

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING TAX BOOKS AND
10 RECORDS; TO CLARIFY THAT THE PREPARER OF THE TAX
11 BOOKS IS THE CUSTODIAN OF CERTAIN RECORDS; TO AMEND
12 THE LAW CONCERNING TAX REPORTS FILED IN RELATION TO
13 THE RATIO OF ASSESSED VALUE TO MARKET VALUE; TO AMEND
14 THE LAW CONCERNING THE ELECTRONIC ASSESSMENT OF
15 PROPERTY TAXES AND THE ELECTRONIC REPRODUCTION OF TAX
16 RECORDS; TO ALLOW FOR THE USE OF ELECTRONIC
17 REPRODUCTIONS OF TAX RECORDS, ELECTRONIC ASSESSMENT
18 OF PROPERTY, AND ELECTRONIC OR FACSIMILE SIGNATURES
19 OF COUNTY OFFICIALS IN RELATION TO TAX BOOKS; AND FOR
20 OTHER PURPOSES.

Subtitle

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22
23 TO AMEND THE LAW CONCERNING THE PREPARER
24 OF THE TAX BOOKS, THE ELECTRONIC
25 ASSESSMENT OF PROPERTY TAXES, AND THE
26 ELECTRONIC REPRODUCTION OF TAX RECORDS.
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30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
31

32 SECTION 1. Arkansas Code § 26-26-304(c)(2)(A), concerning the ratio of
33 assessed value to market value in the assessment year that reappraised values
34 are placed on the assessment rolls, is amended to read as follows:

35 (2)(A) The ~~county clerk~~ preparer of the tax books shall file a
36 report with the division showing the percent of true market or actual value



1 at which the county equalization board has equalized the assessed values of
 2 the property of the county under the county equalization board's jurisdiction
 3 for the year, together with an abstract of the adjusted assessment by total
 4 of items and value.

5
 6 SECTION 2. Arkansas Code § 26-26-716(b), concerning assessment reports
 7 filed with the county clerk, is amended to add an additional subdivision to
 8 read as follows:

9 (3) An electronic reproduction of a report, list, or roll book
 10 kept in accordance with § 13-4-301 is sufficient under this section.

11
 12 SECTION 3. Arkansas Code § 26-26-1114(a), concerning the assessment of
 13 personal property taxes by mail or by telephone, is amended to read as
 14 follows:

15 (a) For any assessment of personal property taxes ~~after December 31,~~
 16 ~~1993~~, a taxpayer may assess the personal property taxes by mail, by
 17 telephone, on any available county-owned or county-affiliated website, or in
 18 person.

19
 20 SECTION 4. Arkansas Code § 26-28-108, concerning the delivery of tax
 21 books to the county collector, is amended to add an additional subsection to
 22 read as follows:

23 (c) An electronic reproduction of a tax book, warrant, or receipt kept
 24 in accordance with § 13-4-301 is sufficient under this section.

25
 26 SECTION 5. Arkansas Code § 26-28-111 is amended to read as follows:

27 26-28-111. Correction of errors.

28 (a) When, after the tax books have been delivered to the county
 29 collector, it is ascertained that there is an error in the real or personal
 30 property tax books, the error shall be corrected in the following manner:

31 (1)(A) When the county assessor discovers an error in the real
 32 property tax books or any error is brought to the attention of the county
 33 assessor by any person, the county assessor shall cause the error to be
 34 corrected by completing the following prenumbered form in triplicate,
 35 indicating thereon the correction to be made:

36 REAL PROPERTY TAX CORRECTION

No. _____

1 School Dist. _____
2 City _____
3 Name _____
4 Address _____ Date _____ 20__

Description of Property	SEC.	TWP.	RGE.	ACRES	100TH	LOT	BLK.	OLD VALU- ATION	COR- RECTED VALU- ATION	NET VALUE CREDIT	NET VALUE DEBIT	MILL	NET TAX CREDIT	NET TAX DEBIT

11 REMARKS _____

13 I hereby certify that I hereby certify that I hereby certify that
14 the above correction the above correction the above correction
15 should be made by the has been made will be incorporated
16 Collector in the final settlement
17 Assessor _____ Collector _____ ~~County Clerk~~ Preparer of Tax
18 Books _____

19 (B) Upon completing and signing the above real property
20 tax correction form in triplicate, the county assessor ~~shall retain the~~
21 ~~original in the county assessor's records and~~ shall transmit ~~two (2) copies~~
22 the form to the county collector. The county collector shall sign the ~~two (2)~~
23 ~~copies received from the county assessor, shall retain one (1) copy in the~~
24 ~~county collector's records, form~~ and shall transmit the ~~remaining copy form~~
25 to the ~~county clerk~~ preparer of tax books, who shall sign it ~~and file it in~~
26 ~~the records of the county clerk and retain the form according to law.~~

27 (2)(A) When the county assessor discovers an error in the
28 personal property tax books or any error is brought to the attention of the
29 county assessor, he or she shall cause the error to be corrected by
30 completing the following prenumbered form in triplicate, indicating thereon
31 the correction to be made:

32 PERSONAL PROPERTY TAX CORRECTION No. _____
33 School Dist. _____
34 City _____
35 Name _____
36 Address _____ Date _____ 20__

1	Description	Old	Corrected	Net	Net	Net	Mill	Net	Net
2	of Property	Valuation	Valuation	Value	Value	Value		Tax	Tax
3					Credit	Debit		Credit	Debit

5 REMARKS

7 I hereby certify that I hereby certify that I hereby certify that
 8 the above correction the above correction the above correction
 9 should be made by the has been made will be incorporated
 10 Collector in the final settlement
 11 Assessor _____ Collector _____ ~~County Clerk~~ Preparer of Tax
 12 Books _____

13 (B) Upon completing and signing the above personal
 14 property tax correction form in triplicate, the county assessor ~~shall retain~~
 15 ~~the original in the county assessor's records and~~ shall transmit ~~two (2)~~
 16 ~~copies~~ the form to the county collector. The county collector shall sign the
 17 ~~two (2) copies received from the county assessor, shall retain one (1) copy~~
 18 ~~in the county collector's records, form~~ and shall transmit the ~~remaining copy~~
 19 form to the county clerk who shall sign it ~~and file it in the records of the~~
 20 ~~county clerk and retain the form according to law.~~

21 (b) The real property tax correction forms and the personal property
 22 tax correction forms required by this section to be kept in the records of
 23 the ~~county assessor, county collector, and county clerk~~ preparer of the tax
 24 books may be destroyed upon the expiration of one (1) year after the date on
 25 which the Legislative Joint Auditing Committee accepts and files the audit of
 26 the particular office performed by Arkansas Legislative Audit.

27 (c)(1) This section applies only to the correction of extension
 28 errors, erroneous property descriptions, classifications, or listings.

29 (2)(A) A correction shall be made under this section regardless
 30 of whether the error was caused by the county assessor or the taxpayer or was
 31 the result of an erroneous record or report or other circumstance.

32 (B) However, a correction under this section shall not be
 33 utilized to make any change in the valuation of real or personal property as
 34 shown on the tax books and related records other than a change in valuation
 35 necessitated by the correction of factual errors as provided in this section.

36 (3) A reduction in the valuation of real or personal property

1 shall not be made, except such as shall have been ordered by the county
2 equalization board, the county court, the circuit court, or the Supreme
3 Court, or be caused by the correction of actual and obvious errors as
4 provided in this section.

5 (d) When the county assessor discovers or is informed of an error
6 described in subsection (c) of this section in the real or personal property
7 tax books before the tax books have been delivered to the county collector,
8 the county assessor shall correct the error directly on the tax books and
9 shall maintain a record of the correction in the county assessor's records.

10 (e) An electronic or facsimile signature of a county assessor, county
11 collector, or county clerk is sufficient under this section.

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