

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

A Bill

SENATE BILL 182

4
5 By: Senator J. Sturch
6 By: Representative M. Gray

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING DELINQUENCIES IN
10 IMPROVEMENT DISTRICTS; AND FOR OTHER PURPOSES.

Subtitle

14 TO AMEND THE LAW CONCERNING DELINQUENCIES
15 IN IMPROVEMENT DISTRICTS.

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

20 SECTION 1. Arkansas Code § 14-86-1106 is amended to read as follows:

21 14-86-1106. Suit for collection of taxes ~~– Forgiveness.~~

22 (a)(1) ~~When~~ If the board of an improvement district or anyone
23 authorized by law to file suit for the collection of delinquent taxes desires
24 to commence a suit, ~~they shall obtain~~ a certified copy of the list from the
25 county tax collector, ~~which~~ shall be filed with the complaint and taken as a
26 part ~~thereof~~ of the complaint.

27 (2) ~~For making the list, the~~ The county tax collector ~~shall be~~
28 is entitled to ten cents (10¢) per tract for creating the list in subdivision
29 (a)(1) of this section, which shall be ~~taxed as~~ considered costs in the suit.

30 (b) ~~No~~ A suit for the collection of delinquent taxes shall be brought
31 ~~after~~ within three (3) years from the date ~~they~~ the taxes became delinquent.

32 (c) The board of an improvement district is authorized to forego the
33 collection of delinquent taxes upon a majority vote of the board if the taxes
34 have been delinquent for three (3) years or longer.



1 SECTION 2. Arkansas Code § 14-285-102(b), concerning the time and
2 manner of payment of annual installments of the assessment of benefits in a
3 municipal recreation improvement district, is amended to read as follows:

4 (b) If the annual installments are delinquent at the time the realty
5 subject to a lien for delinquent annual installments is sold for delinquent
6 taxes and the municipal recreation improvement district has not forgiven the
7 delinquency, the ~~State Land Commissioner~~ Commissioner of State Lands shall
8 recover the delinquent annual installments at the time of the sale thereby
9 relieving the ~~district~~ municipal recreation improvement district of the
10 requirement of instituting a civil action for foreclosure.

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