

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1221

5 By: Representative Lovell
6 By: Senator Burnett
7

For An Act To Be Entitled

9 AN ACT TO EXTEND THE TIME FOR ASSESSMENT OF TANGIBLE
10 PERSONAL PROPERTY; AND FOR OTHER PURPOSES.
11

Subtitle

14 TO EXTEND THE TIME FOR ASSESSMENT OF
15 TANGIBLE PERSONAL PROPERTY.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-26-1406 is amended to read as follows:
21 26-26-1406. Penalties.

22 (a) A penalty of ten percent (10%) of the taxpayer's total tangible
23 personal property taxes shall be imposed on any taxpayer who fails or refuses
24 to assess his or her tangible personal property on or before ~~April 10~~ May 31
25 of each year.

26 (b) A penalty of ten percent (10%) of the taxpayer's total tangible
27 personal property taxes shall be assessed if the taxpayer fails or refuses to
28 pay tangible personal property taxes on or before October 10 next following
29 the assessment of the tangible personal property for taxes.
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31 SECTION 2. Arkansas Code § 14-316-101(a), concerning the road
32 improvement tax, is amended to read as follows:

33 (a) All taxes levied by road improvement districts in this state,
34 whether organized under general or special laws, shall be payable between the
35 first Monday in January and ~~April 10~~ May 31 of each year.
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1 SECTION 3. Arkansas Code § 14-316-302(a), concerning enforcement
2 proceedings, is amended to read as follows:

3 (a) If the assessments of road improvement districts and road
4 maintenance districts as certified by the county tax collector shall not be
5 paid by the time fixed by law for the payment of county taxes, which for the
6 purpose of this subchapter shall be between the first Monday in January and
7 ~~April 10~~ May 31 of each year, a penalty of twenty-five percent (25%) is
8 attached for the delinquency, and the board of commissioners shall institute
9 proceedings in the chancery court for the county to enforce the collection of
10 the delinquency.

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12 SECTION 4. Arkansas Code § 14-318-119(a), concerning collection of
13 delinquent taxes, is amended to read as follows:

14 (a) All taxes levied under the terms of this chapter shall be payable
15 between the first Monday in January and ~~April 10~~ May 31 of each year. If any
16 taxes levied by the board ~~in pursuance of~~ under this chapter are not paid at
17 maturity, the collector shall not embrace the taxes in the taxes for which he
18 shall sell the lands, but he shall report the delinquencies to the board of
19 commissioners of the district, who shall add to the amount of the tax a
20 penalty of twenty-five percent (25%).

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22 SECTION 5. Arkansas Code § 26-26-912(a), concerning house-to-house
23 canvass, is amended to read as follows:

24 (a) After ~~April 10~~ May 31 of each year, the county assessor shall make
25 a house-to-house canvass of his or her county and visit each store, mill,
26 factory, shop, or other place of business and each dwelling, farm, ~~and all~~ or
27 other ~~places~~ place of residence located ~~therein~~ in the county for the purpose
28 of ascertaining if all property and persons have been listed for assessment
29 in the manner required by law.

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31 SECTION 6. Arkansas Code § 26-26-1113(a), concerning property used for
32 other than church purposes, is amended to read as follows:

33 (a) All real property or personal property owned by any church and
34 held for, or used for, commercial, business, rental, or investment purposes
35 or purposes other than church purposes shall be listed for assessment
36 annually for ad valorem tax purposes between the first Monday in January and

1 ~~April 10~~ May 31 of each year.

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3 SECTION 7. Effective date. This act is effective for assessment years
4 beginning on or after January 1, 2012.

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