

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4  
5 By: Senator K. Hammer

# A Bill

SENATE BILL 461

## 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.

## Subtitle

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.

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

23 SECTION 1. Arkansas Code § 14-20-108(a), concerning dues for volunteer  
24 fire departments, is amended to read as follows:

25 (a)(1)(A) The quorum court of each county, upon request filed with the  
26 quorum court by one (1) or more volunteer fire departments in the county, ~~may~~  
27 shall adopt an ordinance authorizing a designated county official to collect  
28 and remit to the volunteer fire department the annual dues charged by the  
29 volunteer fire department in consideration of providing fire protection to  
30 unincorporated areas in the county.

31 (B)(i)(a)(1) When a quorum court receives a request for  
32 the levy of volunteer fire department dues and the request has been signed by  
33 the fire chief and the chair and secretary of the board of directors, if any,  
34 of a volunteer fire department and filed with the county clerk, within sixty  
35 (60) days of the request the quorum court by ordinance shall call for an  
36 election on the issue of the levy of the volunteer fire department dues on



1 each residence and on each business having an occupiable structure.

2 (2) The quorum court may respond in  
 3 writing to the volunteer fire department within the sixty-day period under  
 4 subdivision (a)(1)(B)(i)(a)(1) if there are issues or questions the quorum  
 5 court would like addressed in the request.

6 (b)(1) The issue ~~may~~ shall be placed on the  
 7 ballot at a special election by order of the quorum court in accordance with  
 8 § 7-11-201 et seq.

9 (2) The special election shall be held  
 10 by August 1.

11 (c)(1) If an attested petition is filed with  
 12 the county clerk and signed by a majority of registered voters in the  
 13 volunteer fire department district voting in the immediately preceding  
 14 general election, then within sixty (60) days of receipt of the attested  
 15 petition the quorum court by ordinance shall dispense with a special election  
 16 on the issue of the levy of volunteer fire department dues.

17 (2) The quorum court may respond in  
 18 writing to the volunteer fire department within the sixty-day period under  
 19 subdivision (a)(1)(B)(i)(c)(1) if there are issues or questions the quorum  
 20 court would like addressed in the request.

21 (d)(1) If the levy of volunteer fire  
 22 department dues is approved by a majority of those voting on the issue or the  
 23 county clerk determines that the number of signatures of registered voters is  
 24 sufficient and the quorum court dispenses with a special election, the  
 25 volunteer fire department dues shall be listed annually ~~on~~ beginning with the  
 26 next real property tax ~~statements~~ statement and collected by the county  
 27 collector ~~at the same time and in the same manner~~ as a prerequisite to the  
 28 payment of real property taxes.

29 (2)(A) The county collector shall report  
 30 delinquencies to the volunteer fire department for collection.

31 (B) A volunteer fire department  
 32 may collect volunteer fire department dues that have become delinquent and  
 33 may enforce collection by proceedings in a court of proper jurisdiction.

34 (ii) The cost of the election shall be borne by the  
 35 volunteer fire department that requested the levy.

36 (2) The ordinance enacted by the quorum court shall:

1                   (A) ~~set~~ Set forth the terms and conditions;

2                   (i) ~~on~~ On which the volunteer fire department dues  
3 are to be collected by the county; and

4                   (ii) ~~for~~ For the remission of the volunteer fire  
5 department dues to the volunteer fire department; and

6                   (B) Require the county to list the volunteer fire  
7 department dues as an involuntary collection on the next ad valorem real  
8 property tax statement, to be paid as a prerequisite to the payment of real  
9 property taxes.

10                  (3) However, an active member of a volunteer fire department  
11 whose annual volunteer fire department dues are collected in ~~this~~ the manner  
12 described in this subsection may be exempt from the annual volunteer fire  
13 department dues at the discretion of the volunteer fire department in  
14 consideration of providing services to the volunteer fire department.

15  
16                  SECTION 2. Arkansas Code § 14-94-120(c), concerning the collection of  
17 taxes in a municipal property owners' improvement district, is amended to  
18 read as follows:

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

22  
23                  SECTION 3. Arkansas Code § 14-284-201 is amended to read as follows:  
24 14-284-201. Applicability.

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

28                  (2)(A) However, if any city or town within the district does not  
29 have an organized or volunteer fire department and desires to be included  
30 within the fire protection district, upon the adoption of an ordinance  
31 ~~therefor~~ by the governing body of the city or town, addressed to the county  
32 judge and quorum court, the area covered by the fire protection district ~~may~~  
33 shall be extended to provide fire protection within the city limits of the  
34 city or town by ordinance adopted by the quorum court.

35                  (B) A limited fire protection district shall be  
36 established by county ordinance upon the petition adopted by ordinance

1 addressed to the county judge and quorum court from a city or town fire  
 2 department that serves an area outside the city or town for the purpose of  
 3 contracting for the collection of assessments under this subchapter.

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

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

17  
 18 SECTION 4. Arkansas Code § 14-284-204(a) and (b), concerning the  
 19 establishment of a fire protection district outside of a city or town by  
 20 petition and adoption of an ordinance, are amended to read as follows:

21 (a)(1)(A) If petitions containing a description of the territory for a  
 22 proposed fire protection district, along with an accurate map of the proposed  
 23 fire protection district boundaries, and containing the signatures of ten  
 24 percent (10%) or more of the qualified electors within the proposed fire  
 25 protection district are filed with the county quorum court of a county in  
 26 which the proposed fire protection district is to be located, ~~and requesting~~  
 27 to request a public hearing and the establishment of a fire protection  
 28 district in the county, then the county quorum court or quorum courts, if the  
 29 proposed fire protection district is located in more than one (1) county,  
 30 shall conduct a public hearing to determine the support for the proposed fire  
 31 protection district.

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

35 (ii) The quorum court may respond in writing to the  
 36 petitioners within the sixty-day period under this subdivision if there are

1 issues or questions the quorum court would like addressed in the petition.

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

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

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

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

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

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

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

26  
27 SECTION 5. Arkansas Code § 14-284-216(a), concerning assessments of  
28 fire protection districts outside of cities or towns, is amended to read as  
29 follows:

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

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

36 (2) ~~If any annual assessments levied by the board of~~

~~commissioners under this subchapter are not paid when due, the collector shall not embrace the assessments in the taxes for which the collector shall sell the lands~~ A property owner shall pay the assessments under this subchapter as a prerequisite to paying his or her ad valorem real property taxes.

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

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

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

SECTION 6. Arkansas Code § 14-284-226 is amended to read as follows:  
14-284-226. Conversion to fire protection district.

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

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

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

~~(2) The fire department shall become a fire protection district using the procedures set out in this subchapter~~ within sixty (60) days of receipt of the petition.

(B) The quorum court may respond in writing to the fire department within the sixty-day period under subdivision (b)(1)(A) of this section if there are issues or questions the quorum court would like addressed in the petition.

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

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2           SECTION 7. EMERGENCY CLAUSE. It is found and determined by the  
3 General Assembly of the State of Arkansas that volunteer fire departments and  
4 fire protection districts provide critical public safety functions often not  
5 available from local governmental units; that funding sources for these  
6 volunteer fire departments and fire protection districts are limited; and  
7 that this act is immediately necessary because without securing better  
8 funding, many volunteer fire departments and fire protection districts will  
9 be unable to continue providing public safety functions at expected levels.  
10 Therefore, an emergency is declared to exist, and this act being immediately  
11 necessary for the preservation of the public peace, health, and safety shall  
12 become effective on:

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

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

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

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