

Stricken language would be deleted from and underlined language would be added to present law.  
Act 1186 of the Regular Session

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: S3/25/13 S3/27/13

# A Bill

SENATE BILL 1070

By: Senator S. Flowers  
By: Representative Hillman

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING DELINQUENT LEVIES  
IN LEVEE AND DRAINAGE IMPROVEMENT DISTRICTS; AND FOR  
OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING DELINQUENT  
LEVIES IN LEVEE AND DRAINAGE IMPROVEMENT  
DISTRICTS.

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

*SECTION 1. Arkansas Code Title 14, Chapter 120, Subchapter 1, is amended to add an additional section to read as follows:*

*14-120-113. Delinquent levies.*

*(a)(1)(A) A county collector may certify all delinquent levies to a drainage or levee improvement district for collection after January 1 of each year.*

*(B) The county collector shall maintain a list of all certified delinquent levies of a drainage or levee improvement district.*

*(2)(A) A county collector shall accept payment of a delinquent levy after certification to a drainage or levee improvement district if the payor is paying:*

*(i) In person; and*

*(ii) By separate check from the payment of ad valorem taxes.*

*(B) The county collector may:*



(i) Forward the certified delinquent levy list to the drainage or levee improvement district for collection; or

(ii)(a) Forward the certified delinquent levy list in the drainage or levee improvement district to the Commissioner of State for delinquency procedures under § 26-37-101 et seq.

(b) The certified delinquent levy list under subdivision (a)(1)(B) of this section may only be forwarded to the Commissioner of State Lands if the parcel for which the delinquent levy is owed is also certified for nonpayment of ad valorem taxes.

(C)(i) The county collector is not required to provide a receipt for the payment of the delinquent levy.

(ii) The payor is responsible for obtaining a receipt for payment of the delinquent levy from the drainage or levee improvement district.

(b) A county collector who collects and remits delinquent levies to the drainage or levee improvement district after certification under subdivision (a)(2)(B)(i) of this section shall impose penalties against the payor on behalf of the drainage or levee improvement district under § 14-120-229.

/s/S. Flowers

**APPROVED: 04/12/2013**