

Stricken language would be deleted from and underlined language would be added to present law.
Act 278 of the Regular Session

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: H2/4/21
A Bill

HOUSE BILL 1383

By: Representative Hawks

By: Senator L. Eads

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING TAX BOOKS AND RECORDS; TO CLARIFY THAT THE PREPARER OF THE TAX BOOKS IS THE CUSTODIAN OF CERTAIN RECORDS; TO AMEND THE LAW CONCERNING TAX REPORTS FILED IN RELATION TO THE RATIO OF ASSESSED VALUE TO MARKET VALUE; TO AMEND THE LAW CONCERNING THE ELECTRONIC ASSESSMENT OF PROPERTY TAXES AND THE ELECTRONIC REPRODUCTION OF TAX RECORDS; TO ALLOW FOR THE USE OF ELECTRONIC REPRODUCTIONS OF TAX RECORDS, ELECTRONIC ASSESSMENT OF PROPERTY, AND ELECTRONIC OR FACSIMILE SIGNATURES OF COUNTY OFFICIALS IN RELATION TO TAX BOOKS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE PREPARER OF THE TAX BOOKS, THE ELECTRONIC ASSESSMENT OF PROPERTY TAXES, AND THE ELECTRONIC REPRODUCTION OF TAX RECORDS.

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

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

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



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

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

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

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

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

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

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

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

26-28-111. Correction of errors.

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

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

REAL PROPERTY TAX CORRECTION

No. _____

School Dist. _____

City _____

Name _____

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

REMARKS

I hereby certify that the above correction should be made by the Collector

Assessor _____
Books _____

I hereby certify that the above correction has been made

Collector _____

I hereby certify that the above correction will be incorporated in the final settlement

~~County Clerk~~ Preparer of Tax

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

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

PERSONAL PROPERTY TAX CORRECTION

No. _____

School Dist. _____

City _____

Name _____

Address _____ Date _____ 20__

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

REMARKS

<p>I hereby certify that the above correction should be made by the Collector Assessor_____</p>	<p>I hereby certify that the above correction has been made Collector_____</p>	<p>I hereby certify that the above correction will be incorporated in the final settlement County Clerk <u>Preparer of Tax Books</u> _____</p>
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(B) Upon completing and signing the above personal property tax correction form ~~in triplicate~~, the county assessor ~~shall retain the original in the county assessor's records and~~ shall transmit ~~two (2) copies~~ the form to the county collector. The county collector shall sign the ~~two (2) copies received from the county assessor, shall retain one (1) copy in the county collector's records,~~ form and shall transmit the ~~remaining copy form~~ to the ~~county clerk~~ preparer of the tax books who shall sign it ~~and file it in the records of the county clerk and retain the form according to law.~~

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

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

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

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

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

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

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

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

/s/Hawks

APPROVED: 3/8/21