

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

A Bill

HOUSE BILL 1403

4
5 By: Representative English
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For An Act To Be Entitled

8 AN ACT CONCERNING THE TIME FOR PAYMENT OF ANNUAL
9 ASSESSMENTS IN FIRE PROTECTION DISTRICTS; AND FOR
10 OTHER PURPOSES.
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Subtitle

12
13 CONCERNING THE TIME FOR PAYMENT OF ANNUAL
14 ASSESSMENTS IN FIRE PROTECTION DISTRICTS.
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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 § 14-284-216 is amended to read as follows:

21 14-284-216. Assessments – Time for payment – Failure to pay.

22 (a)(1) All annual assessments extended and levied under the terms of
23 this subchapter shall be payable at the time ad valorem taxes are payable.

24 (2) If any annual assessments levied by the board ~~pursuant to~~ of
25 commissioners under this subchapter are not paid when due, the collector
26 shall not embrace the assessments in the taxes for which the collector shall
27 sell the lands, ~~but the collector shall report the delinquencies to the board~~
28 ~~of commissioners, who shall add to the amount of the annual assessment a~~
29 ~~penalty of ten percent (10%).~~

30 (3) The collector shall report delinquent assessments annually
31 to the board of commissioners for informational purposes.

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



1 (b) The board of commissioners shall enforce the collection by
2 ~~chancery~~ proceedings in the ~~chancery~~ circuit court of the county in the
3 manner provided by §§ 14-121-426 – 14-121-432.

4 (c)(1) The collector may retain in reserve up to ten percent (10%) of
5 monthly remittances to a fire protection district for a period of no more
6 than sixty (60) days.

7 (2) The reserve shall be refunded at the end of the sixty (60)
8 days without interest, and the reserve fund may accompany a dues remittance
9 payment.

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