

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: H3/7/13  
**A Bill**

HOUSE BILL 1025

By: Representative McElroy

### **For An Act To Be Entitled**

AN ACT CONCERNING AN ALTERNATIVE SYSTEM OF  
ASSESSMENTS BY A LEVEE DISTRICT INCLUDING MORE THAN  
TWO (2) COUNTIES; AND FOR OTHER PURPOSES.

### **Subtitle**

CONCERNING AN ALTERNATIVE SYSTEM OF  
ASSESSMENTS BY A LEVEE DISTRICT INCLUDING  
MORE THAN TWO (2) COUNTIES.

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

SECTION 1. Title 14 of the Arkansas Code is amended to add an additional chapter to read as follows:

Chapter 126. Alternative Method of Assessment of Taxes in Levee Improvement Districts of More Than Two Counties

14-126-101. Resolution required.

(a) This chapter shall not be in force as to any levee district until:

(1) A proper resolution to that effect is adopted by the board of directors of the levee district; and

(2) A copy of the resolution is published in a newspaper in each county that in whole or in part is embraced in the levee district.

(b) If the board of directors of a levee district chooses to adopt this chapter by resolution, its provisions shall be supplemental to other laws under which the levee district is established and operates.

(c)(1) The board of directors of a levee district may rescind a



resolution adopted under this chapter.

(2) If a resolution is rescinded, a notice to that effect shall be published in a newspaper in each county that in whole or in part is embraced in the levee district.

14-126-102. Alternative method of assessments.

(a) The board of directors of a levee district that includes more than two (2) counties may, at a regular meeting or at a special meeting called for the purpose, adopt a resolution providing for assessments as provided in this section.

(b)(1) The board of directors of a levee district that includes more than two (2) counties may provide by resolution for an annual assessment under this section upon:

(A) All real estate subject to overflow in the district;

(B) All improvements on real estate subject to overflow in the district; and

(C) Telephone, electrical light and power lines, and pipelines subject to overflow within the district.

(2)(A) The board of directors of a levee district may assess a tax on the real estate subject to overflow in the district in the amount of thirty cents (30¢) per acre or city lot.

(B) The board of directors of a levee district may assess a millage upon all improvements to real estate subject to overflow in the district in an amount not to exceed twenty (20) mills on the dollar of the assessed value as the property is assessed for state and county tax purposes.

(3) The millage assessed upon telephone, electrical light and power lines, and pipelines subject to overflow within the district shall not exceed twenty (20) mills on the dollar of twenty percent (20%) of the assessed valuation of the utility company based on calculations by the Arkansas Public Service Commission that are provided to the tax assessor in each county within the levee district.

(c) The board of directors of a levee district may assess a tax on a railroad, its right-of-way, and roadbed subject to overflow within the district in an amount not to exceed two hundred fifty dollars (\$250) per mile within the district.

(d) The alternative assessments under this section shall be in lieu of

assessments required by other laws under which the levee district is established and operates.

14-126-103. Review of alternative assessment.

(a)(1) A person aggrieved by an alternative assessment under this chapter may petition to have the assessment reviewed by the board of directors.

(2) A petition for review shall be filed within thirty (30) days from the date when the assessment becomes effective.

(3) The board of directors may lower, raise, equalize, or determine the proper amount of benefit assessable against the property described in the petition.

(4) The amount and legality of an assessment made by a district, in the absence of a petition for a review, is conclusive.

(b)(1)(A) Within thirty (30) days of the conclusion of a review by the board of directors, an appeal may be filed with the county equalization board of the county in which the:

(i) Property is situated; or

(ii) District has its domicile if the property involved is in more than one (1) county.

(B) A copy of the appeal shall be delivered to the:

(i) President of the levee district; or

(ii) Chair of the board of directors of the levee district.

(2)(A) An appeal before the county equalization board shall be heard on the evidence introduced before the board of directors.

(B) Additional or different evidence shall not be admissible except on an issue of corrupt purpose or fraudulent action on the part of the board of directors resulting in a wrongful and discriminatory assessment.

(3) The right of review is part of the administrative remedy for relief from wrongful or erroneous assessments.

(4)(A) The county equalization board shall hear the petition as expeditiously as possible.

(B) The county equalization board may lower, raise, equalize, or determine the proper amount of benefit assessable against the

property described in the appeal.

(C) As soon as the county equalization board determines the proper assessment under a petition pending before it, the county equalization board shall promptly certify the assessment to the district, and the district shall modify the assessment as necessary.

(c)(1)(A) Within thirty (30) days of the conclusion of an appeal to the county equalization board, an appeal may be filed with the circuit court of the county in which the:

(i) Property is situated; or

(ii) District has its domicile if the property involved is in more than one (1) county.

(B) A copy of the appeal to the circuit court shall be delivered to the:

(i) President of the levee district; or

(ii) Chair of the board of directors of the levee district.

(2)(A) Review shall be heard on the evidence introduced before the board of directors.

(B) Additional or different evidence shall not be admissible except on an issue of corrupt purpose or fraudulent action on the part of the board of directors resulting in a wrongful and discriminatory assessment.

(3) The right of review is part of the administrative remedy for relief from wrongful or erroneous assessments.

(4)(A) The circuit court shall hear the petition as expeditiously as possible.

(B) The circuit court may lower, raise, equalize, or determine the proper amount of benefit assessable against the property described in the appeal.

(5) As soon as the circuit court determines the proper assessment under a petition pending before it, the clerk of the circuit court shall promptly certify the assessment to the district, and the district shall modify the assessment as necessary.

(d)(1)(A) An appeal may be filed from the assessment fixed by the circuit court with the Supreme Court.

(B) The transcript shall be filed with the Clerk of the

Supreme Court within sixty (60) days from the issuance of the decree of the circuit court.

(2) The Supreme Court shall advance the appeal on its docket as involving a matter of public interest.

SECTION 2. Arkansas Code Title 26, Chapter 27, Subchapter 3, is amended to add an additional section to read as follows:

26-27-323. Authority to hear certain appeals.

(a) In addition to its other duties, a county equalization board shall hear appeals under § 14-126-103.

(b) The board shall meet as necessary to hear appeals under § 14-126-103.

/s/McElroy