

State of Arkansas  
90th General Assembly  
Regular Session, 2015

# A Bill

HOUSE BILL 1118

By: Representative B. Overbey

## For An Act To Be Entitled

AN ACT CONCERNING COUNTY RETENTION PRACTICES FOR  
HOMESTEAD CREDIT LETTERS; AND FOR OTHER PURPOSES.

### Subtitle

CONCERNING COUNTY RETENTION PRACTICES FOR  
HOMESTEAD CREDIT LETTERS.

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

SECTION 1. Arkansas Code § 13-4-303(2), concerning record retention practices for county tax and assessment records in the county assessor's office, is amended to read as follows:

(2)(A) For county assessor's records, maintain for five (5) years:

- (i) Real estate appraisal card after reappraisal;
- (ii) Lists of names of taxpayers furnished to assessor by school boards; ~~and~~
- (iii) The personal, commercial, and industrial assessment forms; and
- (iv) Inactive homestead credit documents.

(B) Prior to destruction of these forms, ~~they will~~ the documents shall be made available to the county collector;

