

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

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: H3/17/15 H3/24/15

## A Bill

HOUSE BILL 1698

By: Representative C. Douglas

### For An Act To Be Entitled

AN ACT TO AMEND THE PENALTY FOR NOT PROVIDING A NAME  
AND DESCRIPTION OF PERSONAL AND REAL PROPERTY; AND  
FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE PENALTY FOR NOT PROVIDING A  
NAME AND DESCRIPTION OF PERSONAL AND REAL  
PROPERTY.

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

SECTION 1. Arkansas Code § 26-26-202 is amended to read as follows:

26-26-202. Refusal to give name or description of property.

(a) ~~It shall be~~ is unlawful for ~~any a~~ a person to refuse to give the county assessor or the appointed deputy his or her name and a complete and accurate description of his or her personal and real property, together with the location and value of it.

(b) ~~Any person so refusing, upon conviction, shall be guilty of a violation and shall be fined in any sum not less than ten dollars (\$10.00) and not more than twenty-five dollars (\$25.00) If the county assessor determines that a person has violated subsection (a) of this section, the county assessor may assess and levy against the person who violated subsection (a) of this section:~~

(1)(A) The annual amount of ad valorem taxes on the real property or personal property, or both, for each of the years during which the person did not give the county assessor or appointed deputy all of the information required under subsection (a).



(B) However, the amount of ad valorem taxes assessed and levied under subdivision (b)(1)(A) of this section shall not exceed the total amount of ad valorem taxes on the real property or personal property, or both, for three (3) years; and

(2) A ten percent (10%) penalty on the amount of ad valorem taxes assessed and levied under subdivision (b)(1) of this section, to be collected by the county collector and to be appropriated by the quorum court for the use and purposes of the county assessor's office.

(c) Upon the levy and assessment of ad valorem taxes by the county assessor under subsection (b) of this section, the county assessor shall:

(1) Provide notice to the property owner or his or her agent by first class mail, including notice of:

(A) The total valuation of the personal property or real property, or both, as fixed by the county assessor under subdivision (b)(1) of this section; and

(B) The amount of the applicable penalty under subdivision (b)(2) of this section; and

(2) Advise that the property owner may apply, by petition or letter, on or before the third Monday in August, to the county equalization board for the adjustment of the assessment as fixed by the county assessor under subsection (b) of this section.

SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2015.

/s/C. Douglas