

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

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: H1/24/17
A Bill

HOUSE BILL 1153

By: Representative Boyd
By: Senator L. Eads

For An Act To Be Entitled

AN ACT TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE ASSESSMENT OF REAL AND PERSONAL PROPERTY; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THE MEANING OF "ACTUAL AND OBVIOUS ERRORS" ON THE PART OF A COUNTY ASSESSOR IN THE ASSESSMENT OF REAL AND PERSONAL PROPERTY; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 26-28-111(c), concerning the correction of errors on the tax books by a county assessor, is amended to read as follows:

(c)(1)(A) ~~The provisions of this~~ This section shall be applicable only to the correction of actual and obvious errors on the tax books and related records, with such errors being restricted to extension errors, erroneous property descriptions, classifications, or listings, and shall not be utilized to make any change in the valuation of any real or personal property as shown on the tax books and related records other than a change in valuation necessitated by the correction of actual and obvious errors as provided in this section.

(B) ~~In no case shall any~~ A reduction in the valuation of any 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.

(2)(A) A county assessor who did not exempt real or personal property during a particular assessment year that is later found to be properly exempt under Arkansas Constitution, Article 16, § 5(b), has not made an actual and obvious error correctable under this section if the property owner failed to apply for an exemption through the county assessor's office for that assessment year.

(B) Subdivision (c)(2)(A) of this section shall not apply to a lessee or purchaser who has entered into a payment in lieu of taxes agreement pursuant to § 14-164-703.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that it is unreasonable for a county assessor to seek out and determine the exempt status of property owners who do not willfully provide the county assessor's office with an application and the proper information to do so; and that school districts should not have to suffer the undue burden of providing a refund to a taxpayer who voluntarily paid property taxes, not under protest, and who never claimed that the property upon which taxes were paid was exempt from taxation. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

/s/Boyd