

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

SENATE BILL 116

By: Senator Irvin

For An Act To Be Entitled

AN ACT TO ENSURE THE PROPER COLLECTION AND
DISBURSEMENT OF LATE ASSESSMENT FEES; AND FOR OTHER
PURPOSES.

Subtitle

TO ENSURE THE PROPER COLLECTION AND
DISBURSEMENT OF LATE ASSESSMENT FEES.

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

SECTION 1. Arkansas Code § 26-26-201(d), concerning delinquent property assessments, is amended to read as follows:

(d)(1) In addition to the penalties for not assessing, delinquent persons shall be required to pay an additional fifty cents (50¢) for each list, which shall ~~go to~~ be utilized by the county assessor to help pay for the expense of assessing property, subject to appropriation by the quorum court.

(2) This additional sum shall be collected by the county collector in the usual manner and paid into the assessor's late assessment fee fund established on the books of the county treasurer.

(3) Moneys in the assessor's late assessment fee fund shall be allowed to accumulate and the fees collected shall not be used in the final tax settlement proration for the costs of operating the assessor's office.

