

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

State of Arkansas      *As Engrossed: S3/27/19 S4/1/19 S4/4/19*  
92nd General Assembly      **A Bill**  
Regular Session, 2019

SENATE BILL 461

By: Senator K. Hammer  
*By: Representative L. Fite*

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE CREATION OF  
AND TIMING OF TAX COLLECTION IN CERTAIN FIRE  
DEPARTMENTS AND IMPROVEMENT DISTRICTS; TO DECLARE AN  
EMERGENCY; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE CREATION  
OF AND TIMING OF TAX COLLECTION IN  
CERTAIN FIRE DEPARTMENTS AND IMPROVEMENT  
DISTRICTS; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 14-94-120(c), concerning the collection of taxes in a municipal property owners' improvement district, is amended to read as follows:

(c) ~~No~~ A property owner shall ~~be required to~~ pay the taxes ~~provided for in~~ under this subchapter as a prerequisite to paying his or her ~~general taxes~~ ad valorem real property taxes.

SECTION 2. Arkansas Code § 14-284-201 is amended to read as follows:  
14-284-201. Applicability.

(a)(1) Fire protection districts established under ~~the provisions of~~ this subchapter shall cover only territory within the county, or within the defined district, outside the corporate limits of cities and towns.

(2)(A) However, if any city or town within the district does not



have an organized or volunteer fire department and desires to be included within the fire protection district, upon the adoption of an ordinance ~~therefor~~ by the governing body of the city or town, addressed to the county judge and quorum court, the area covered by the fire protection district ~~may~~ shall be extended to provide fire protection within the city limits of the city or town by ordinance adopted by the quorum court.

(B) A limited fire protection district shall be established by county ordinance upon the petition adopted by ordinance addressed to the county judge and quorum court from a city or town fire department that serves an area outside the city or town for the purpose of contracting for the collection of assessments under this subchapter.

~~(b) In order to avoid duplication of fire protection services, fire~~ A ~~fire protection districts established~~ district under this subchapter shall be established for the ~~primary purpose of providing~~ fire protection in rural areas for buildings, structures, and other man-made improvements. ~~In addition, fire protection districts~~ and may provide other emergency services, ~~like~~ including hazardous and toxic materials response, search and rescue services, emergency medical services, ambulance services, ~~and~~ patient transport services, and ~~such~~ other functions as may be assigned ~~to or~~ reasonably expected of a local fire services agency and which it is trained and qualified to perform.

~~(c) Nothing in this~~ This subchapter ~~shall be construed to~~ does not relieve the Arkansas Forestry Commission of responsibility for providing ~~for~~ fire protection for forest lands.

SECTION 3. Arkansas Code § 14-284-204(a) and (b), concerning the establishment of a fire protection district outside of a city or town by petition and adoption of an ordinance, are amended to read as follows:

(a)(1)(A) If petitions containing a description of the territory for a proposed fire protection district, along with an accurate map of the proposed fire protection district boundaries, and containing the signatures of ten percent (10%) or more of the qualified electors within the proposed fire protection district are filed with the county quorum court of a county in which the proposed fire protection district is to be located, ~~and requesting~~ to request a public hearing and the establishment of a fire protection district in the county, then the county quorum court or quorum courts, if the

proposed fire protection district is located in more than one (1) county, shall conduct a public hearing to determine the support for the proposed fire protection district.

(B)(i) A petition shall be certified by the quorum court within sixty (60) days of receipt of the petition under subdivision (a)(1)(A) of this section.

(ii) The quorum court shall respond in writing to the petitioners within the sixty-day period under subdivision (a)(1)(B)(i) of this section if there are issues or questions the quorum court would like addressed in the petition, but in no event shall the quorum court delay the sixty-day period under subdivision (a)(1)(B)(i) of this section.

(2)(A) The quorum court shall set the time for the hearing to be held not less than thirty (30) days nor more than sixty (60) days after the petitions are certified and shall set the place for the hearing to be held within the boundaries of the proposed fire protection district.

(B) When a time and place for the hearing are set, the quorum court shall publish notice of the hearing in a newspaper of general circulation in the county.

(3)(A) Before setting the initial hearing on the adoption of an ordinance to establish a fire protection district, petitions filed with the county quorum court shall be sent to the county clerk of the county where the proposed fire protection district is to be located.

(B) It shall be the duty of the county clerk or clerks, as the case may be, to determine the sufficiency of the signatures and to certify the sufficiency in writing to the quorum court.

(C) The petitions shall indicate the elector's name, address, and signature and shall contain a verification of the signatures pursuant to § 7-9-109.

(b)(1) After the petitions are certified and the initial public hearing held, the county quorum court ~~may~~ shall adopt an ordinance to establish the fire protection district, to levy assessments on property or the landowners, or both, and to call for a public hearing on the ordinance.

(2) The ordinance shall set the time and place for a public hearing on the ordinance to be held within the boundaries of the proposed fire protection district.

SECTION 4. Arkansas Code § 14-284-214 is amended to read as follows:  
14-284-214. Assessments – Annual reassessments.

(a) The board of commissioners shall once a year order the assessors to reassess the annual benefits of protected property in the fire protection district if there have been improvements made or improvements destroyed or removed from one (1) or more tracts of land in the fire protection district, making it necessary to have the annual benefits revised.

(b)(1)(A) Whereupon, it shall be the duty of the assessors to reassess the benefits of the fire protection district, and the annual benefits assessed may be raised or lowered as fire protection services benefiting the property change.

(B) If the annual benefits assessed exceed one hundred dollars (\$100) per parcel, the quorum court of the county in which the fire protection district lies shall review and approve or disapprove the reassessment.

(2) If the board of commissioners ~~determine~~ determines that there have been no significant changes in improvements on the lands in the fire protection district, ~~they~~ the board of commissioners may direct that assessed benefits remain the same as the benefits assessed the preceding year.

SECTION 5. Arkansas Code § 14-284-216(a), concerning assessments of fire protection districts outside of cities or towns, is amended to read as follows:

(a)(1)(A) All annual assessments extended and levied under ~~the terms of this subchapter shall be~~ are payable at the time ad valorem real property taxes are payable.

(B) The county shall list the fire protection district assessments as an involuntary collection beginning with the next ad valorem real property tax statement.

(2) ~~If any annual assessments levied by the board of commissioners under this subchapter are not paid when due, the collector shall not embrace the assessments in the taxes for which the collector shall sell the lands~~ A property owner shall pay the assessments under this subchapter as a prerequisite to paying his or her ad valorem real property taxes.

(3) The collector shall report delinquent assessments annually to the board of commissioners of the fire protection district for informational purposes.

(4)(A) The collector shall add to the amount of the delinquent assessment a penalty of ten percent (10%) and shall collect the delinquent assessment in the same manner as delinquent ad valorem real property taxes ~~for a period of no less than eighteen (18) months subsequent to October 10 of the year the fee became delinquent.~~

(B)(i) The collector may certify delinquent assessments for collection after January 1 each year.

(ii) A delinquent assessment that existed before January 1, 2020, is deemed uncollectible.

SECTION 6. Arkansas Code § 14-284-226 is amended to read as follows:  
14-284-226. Conversion to fire protection district.

(a) A The governing body of a fire department that seeks to become a fire protection district shall make the request by petition to the quorum court of the county, or counties if the fire department serves more than one (1) county.

(b)(1)(A) Upon the request by petition in subsection (a) of this section~~+,~~

~~(1) The the quorum court shall grant the petition to convert the fire department to a fire protection district; and~~

~~(2) The fire department shall become a fire protection district using the procedures set out in this subchapter within sixty (60) days of receipt of the petition.~~

(B) The quorum court shall respond in writing to the fire department within the sixty-day period under subdivision (b)(1)(A) of this section if there are issues or questions the quorum court would like addressed in the petition, but in no event shall the quorum court delay the sixty-day period under subdivision (b)(1)(A) of this section.

(2) The fire protection district assessments shall be listed annually beginning with the next ad valorem real property tax statement and collected under § 14-284-216.

SECTION 7. EMERGENCY CLAUSE. It is found and determined by the

General Assembly of the State of Arkansas that fire protection districts provide critical public safety functions often not available from local governmental units; that funding sources for these fire protection districts are limited; and that this act is immediately necessary because without securing better funding, many fire protection districts will be unable to continue providing public safety functions at expected levels. 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/K. Hammer*