

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

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

# A Bill

HOUSE BILL 1250

By: Representatives Bentley, Hillman  
By: Senators G. Stubblefield, Rapert

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING ASSESSMENTS IN  
CERTAIN LEVEE OR DRAINAGE IMPROVEMENT DISTRICTS; AND  
FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE LAW CONCERNING ASSESSMENTS  
IN CERTAIN LEVEE OR DRAINAGE IMPROVEMENT  
DISTRICTS.

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

SECTION 1. Arkansas Code § 14-120-226(b), concerning a levy by a board to satisfy certain obligations in a levee district, drainage district, or levee and drainage district, is amended to read as follows:

(b) The tax to be so annually levied on the increased value, or betterment, shall not exceed five percent (5%) of the increased value, or betterment, as determined and fixed under ~~the provisions of §§ 14-120-223 and 14-120-224 not to exceed twenty-five cents (25¢)~~ two dollars and fifty cents (\$2.50) per acre on rural lands.

SECTION 2. Arkansas Code § 14-124-115(b), concerning a limitation on rate of a levy in a levee improvement district of more than one county, is amended to read as follows:

(b) The rate of the tax shall be subject to the limitation, for the equal protection of all classes of property, that the tax on rural lands according to the rate shall not exceed ~~twenty-five cents (25¢)~~ an two dollars



and fifty cents (\$2.50) per acre.