

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

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: S3/15/21

# A Bill

SENATE BILL 182

By: Senator J. Sturch

By: Representative M. Gray

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING DELINQUENCIES IN  
IMPROVEMENT DISTRICTS; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING DELINQUENCIES  
IN IMPROVEMENT DISTRICTS.

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

SECTION 1. Arkansas Code § 14-285-102(b), concerning the time and manner of payment of annual installments of the assessment of benefits in a municipal recreation improvement district, is amended to read as follows:

(b)(1) If the annual installments are delinquent at the time the realty subject to a lien for delinquent annual installments is sold for delinquent taxes and the municipal recreation improvement district has not forgiven the delinquency, the State Land Commissioner Commissioner of State Lands shall recover the delinquent annual installments at the time of the sale thereby relieving the district municipal recreation improvement district of the requirement of instituting a civil action for foreclosure.

(2) The board of a municipal recreation improvement district is authorized to forego the collection of delinquent taxes upon a majority vote of the board if the taxes have been delinquent for three (3) years or longer.

(3)(A)(i) A board of a municipal recreation improvement district that acts under subdivision (b)(2) of this section shall adopt a uniform policy for action on delinquencies.

(ii) A uniform policy under subdivision (b)(3)(A)(i)



of this section shall include without limitation a requirement that all paid taxes shall be credited and only unpaid taxes are considered delinquent.

(B) A decision under subdivision (b)(2) of this section may be appealed to the governing body of the municipality in which the municipal recreation improvement district is located.

/s/J. Sturch