

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: S4/7/25

## A Bill

SENATE BILL 500

By: Senator J. Petty

By: Representative Hall

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING LEVEE DISTRICTS;  
TO ALLOW A LEVEE DISTRICT CREATED BY AN ACT OF THE  
GENERAL ASSEMBLY TO ADOPT PROCEDURE CONCERNING THE  
COLLECTION OF ASSESSMENTS; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING LEVEE  
DISTRICTS; AND TO ALLOW A LEVEE DISTRICT  
CREATED BY AN ACT OF THE GENERAL  
ASSEMBLY TO ADOPT PROCEDURE CONCERNING  
THE COLLECTION OF ASSESSMENTS.

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

SECTION 1. DO NOT CODIFY. Uncodified Section 6 of Acts 1909, No. 67, concerning the creation of the Crawford County Levee District, is amended to read as follows:

SECTION 6. ~~The Sheriff of Crawford County, Arkansas, shall act as collector of levee taxes. He shall be notified each year by the secretary of the said board, the per cent, that is to be collected that year as levee tax on the assessed valuation on the lands and real estate in the levee district. The said sheriff shall proceed to collect such levee tax at the same time and place as provided by law for the collection of State and County Taxes, and shall receive two per cent, commission on all levee taxes collected by him, and the Secretary of the Board shall make out and furnish to him each year books in which shall be listed the lands and real estate in the levee district, and in separate columns opposite the lands and real estate shall be~~



~~put the names of the supposed owners of each tract and the amount of the levee tax to be collected that year.~~ If the levee taxes as assessed are not paid by the tenth day of April of each year, a penalty of twenty-five per cent. shall be assessed for the failure to pay, and said Board of Directors shall enforce the collection thereof by proceedings in the Chancery Court for Crawford County, and said court shall give judgment against such lands and real estate for the amount of such taxes and said penalty of twenty-five per cent. and interest on the same from the 10th day of April at the rate of six per cent. per annum and all costs of the proceedings, including a reasonable attorney's fee for plaintiff. Such judgment shall provide for the sale of said delinquent lands for cash by commissioner of the court, after advertising as hereinafter set out, said proceedings and judgment shall be in the nature of proceedings in rem, and it shall be immaterial that the ownership of said lands be incorrectly alleged in said proceedings, and said judgment shall be enforced wholly against said lands and not against any other property or estate of the said defendant. All or any part of said delinquent lands or real estate may be included in one suit instituted for the collection of said delinquent taxes as aforesaid, and notice of the pendency of such suit shall be given by a publication weekly for four weeks in some newspaper published in Crawford County, the defense thereto to be filed thirty days after the last publication of said notice, which public notice may be in the following form:

BOARD OF DIRECTORS OF CRAWFORD COUNTY LEVEE DISTRICT.

vs.

Delinquent Lands.

All persons having or claiming an interest in any of the following described lands are hereby notified that suit is pending in the Chancery Court of Crawford County, Arkansas, to enforce the collection of certain levee taxes from the subjoined list of lands, the name of each supposed owner having been set opposite his, her or its lands, together with the amounts severally due from each, towit: (Then show below a list of the supposed owners with a descriptive list of said delinquent lands and amounts due thereon as aforesaid) and said public notice may conclude in the following form:

All persons and corporations interested in said lands are hereby notified they are required by law to appear and make defense to said suit in

said court on the .....day of..... (said return day to be thirty days after the last publication of this notice), or the same will be taken for confessed, and final judgment will be entered, directing the sale of said lands for the purpose of collecting said levee taxes, together with the payment of interest penalty and costs allowed by law.

.....  
Clerk of Crawford Chancery Court.

And said suit shall stand for trial the first day the court is in session after thirty days after the fourth publication of said notice, whether said weekly notice has been published four times thirty days before the first day of the term of court, or during the said term of court, to which said suits are brought, respectively, unless a continuance be granted for good cause shown within the discretion of the court, and such continuance for good cause shown may be granted as to the part of the said lands, without effecting the duty of the court to dispose finally of the others as to which no continuance may be granted, and in all cases where notice has been properly given as aforesaid, and where no answer has been filed or if filed and the cause decided for the plaintiff, the court by its decree shall grant the relief as prayed for in the complaint, and shall direct said commissioner to sell the lands described in the complaint, at the court house door of Crawford County, at public out-cry to the highest and best bidder, for cash in hand, after first advertised said sale (such advertisement may include all of lands described in the decree) weekly for two weeks consecutively, in some newspaper published in Crawford County, and if all the land be not sold on the day advertised, such sale shall continue from day to day until completed, and said commissioner shall, by proper deeds, convey to the purchasers the lands so sold, and the title to said lands shall thereupon become vested in such purchaser as against all others whomsoever, saving infants and insane persons who have no guardians or curators, the right they now have by law to appear and except to such proceedings within twelve months, after their disabilities are removed.

SECTION 2. Arkansas Code Title 14, Chapter 123, Subchapter 4, is amended to add an additional section to read as follows:

14-123-423. Levee district created by act of General Assembly - Collection of taxes and assessments.

(a) Upon written request of a levee district created by an act of the General Assembly, the taxes for the assessments levied by the levee district shall be:

(1) Extended on the tax books of the county against the taxable lands of the levee district from a certified list of assessments provided by the levee district to the county collector by December 15 of each year; and

(2) Collected by the county collector at the same time and in the same manner as other assessments and property taxes.

(b) Levee district collections shall be deposited with the county treasurer on a monthly basis by the county collector in accordance with § 21-6-310(a)(1).

(c)(1) The county treasurer shall properly receipt the funds and upon a proper certificate of distribution shall credit the funds to the levee district fund established on the books of the county.

(2) The county treasurer shall promptly remit the levee district assessments to the treasurer of the levee district.

/s/J. Petty