

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

HOUSE BILL 1308

5 By: Representative S. Meeks  
6

## For An Act To Be Entitled

8 AN ACT TO STAY THE COLLECTION OF DELINQUENT PERSONAL  
9 PROPERTY TAXES PENDING APPEAL OF THE PERSONAL  
10 PROPERTY TAX ASSESSMENT; AND FOR OTHER PURPOSES.  
11

## Subtitle

12  
13  
14 TO STAY THE COLLECTION OF DELINQUENT  
15 PERSONAL PROPERTY TAXES PENDING APPEAL OF  
16 THE PERSONAL PROPERTY TAX ASSESSMENT.  
17

18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-35-802 is amended to read as follows:

22 26-35-802. Payment not required pending assessment appeal.

23 (a) ~~No~~ While an appeal is pending in the circuit court, the Court of  
24 Appeals, or the Supreme Court:

25 (1) From an order of the county court fixing the assessed value  
26 of a tract or lot of real property:

27 (A) The real property shall not be returned as delinquent  
28 for nonpayment of taxes ~~nor shall any; and~~

29 (B) A penalty shall not be added to the taxes due while  
30 there is pending in the circuit court or the Supreme Court an appeal from an  
31 order of the county court fixing the assessed value of property; and

32 (2) From a delinquent personal property tax assessment:

33 (A) Action to collect the delinquent personal property  
34 taxes shall not be taken; and

35 (B) A penalty shall not be added to taxes due.

36 (b) In the event there has been no final disposition of an appeal



1 ~~prior to~~ before the last day fixed by law for the payment of the taxes  
2 without penalty, the owner shall have thirty (30) days after final  
3 disposition of the appeal within which to pay the taxes without penalty.

4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36