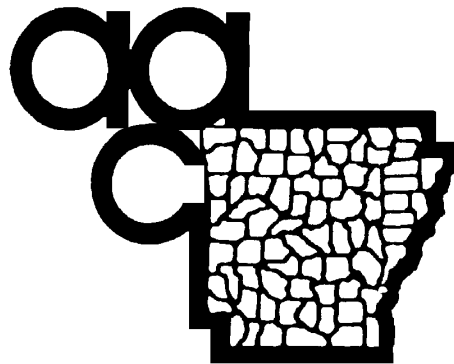


**ARKANSAS COUNTY COLLECTOR'S
PROCEDURES MANUAL**



Compiled, Written and Edited by

ASSOCIATION OF ARKANSAS COUNTIES

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FOREWORD

This County Collector's procedures manual was compiled by the Association of Arkansas Counties staff and reviewed by AAC staff. It reflects the current law through the 2009 Legislative Session and includes a description of the duties, responsibilities, and procedures of the Collector's office. It is not to be construed as legal advice. It presents the law for your information and guidance but specific legal questions should be directed to your county attorney.

We hope this procedures manual will be of help to you as you do the day-to-day business of your county.

A handwritten signature in black ink that reads "Eddie A. Jones". The signature is written in a cursive style with a large, sweeping flourish at the end.

Eddie A. Jones
Executive Director

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Chapter One - INTRODUCTION TO COUNTY GOVERNMENT

County government is a political subdivision of the state. County government provides services to all of the citizens of the county, and every resident of Arkansas lives in a county. The services that every county must provide include: (1) the administration of justice through the courts; (2) law enforcement protection and the operation of the jail (3) real and personal property tax administration, including assessments, collection, and custody of tax proceeds; (4) court and public records management; and (5) the required services prescribed by state law provided through the various elected county officers or departments of county government such as providing and managing a county road system, elections and financial management just to name a few things. Counties may provide for the establishment of any service or performance of any function that is not expressly prohibited by law. These services and functions include, but are not limited to, things like agricultural extension services; community and rural development services; libraries; park and recreation services; emergency medical services; fire prevention and protection services; solid waste collection and disposal services; public health services; and any other services related to county affairs (ACA 14-14-802).

County government elects nine executive officers and a countywide legislative body called the Quorum Court to provide these various services. The nine elected officials are county judge, sheriff, county clerk, circuit clerk, collector, assessor, treasurer, coroner and surveyor. Some counties combine two of these offices into one, such as county clerk/circuit clerk, sheriff/collector, or treasurer/collector. Also, not all counties elect a surveyor and in the counties that do elect them, this job is usually not a full-time position. The county legislative body is entitled the Quorum Court and is composed of 9-15 members called Justices of the Peace. These justices of the peace are district officers and not county officials because they represent a district within the county.

The chief executive officer for county government in Arkansas is the county judge. As chief executive, the judge authorizes and approves the disbursement of all appropriated county funds, operates the system of county roads, administers ordinances enacted by the quorum court, has custody of county property, accepts grants from federal, state, public and private sources, hires county employees except those persons employed by other elected officials of the county, and presides over the quorum court without a vote, but with the power of veto. (ACA 14-14-1101 - 1102)

All powers not vested in the county judge as the chief executive officer of the county shall continue to be exercised and administered by the county court, over which the county

judge shall preside. The county court, in fact, is the county judge sitting in a judicial role.

The county court of each county has exclusive original jurisdiction in all matters relating to:

- 1. County Taxes: Including real and personal ad valorem taxes collected by county government. The county court's authority in this area includes jurisdiction over the assessment of property, equalization of assessments on appeal, tax levies, tax collections, and the distribution of tax proceeds.
- 2. Paupers: The court's jurisdiction includes all county administrative actions affecting the conduct of human services programs serving indigent residents of the county where such services are financed in total or in part by county funds.
- 3. Jurisdiction in each other case that may be necessary to the internal improvement and local concerns of the respective counties including county financial activities and works of general public utility or advantage designed to promote intercommunication, trade and commerce, transportation of persons and property, or the development of natural resources, which are not otherwise transferred to the county judges to be administered in an executive capacity.
- 4. The county court shall have all other jurisdiction now vested by law in the county court except with respect to those powers formerly vested in the county court under the provisions of Section 28 of Article 7 of the Constitution which were transferred to the county judge under the provisions of Section 3 of Amendment 55 to the Arkansas Constitution, (and those powers removed by Amendment 67 as they pertain to the apprenticeship of minors. (ACA 14-14-1105)

In addition to the duties of the county court, the county judge is responsible for coordinating the day-to-day inter-governmental relations between the various state and federal agencies operating at the county level. The judge must also apply for all federal and state assistance moneys for which the county is eligible, and appoints the members to all administrative and advisory boards in the county, some of which have to be confirmed by the quorum court.

The county sheriff is the sheriff of the courts, maintains public peace, and has custody of the county jail. As chief enforcement officer of the circuit courts, the sheriff's office, which includes the sheriff and deputies, is charged by

constitutional and statutory laws with the execution of summons, enforcement of judgments, orders, injunctions, garnishments, attachments, and the making of arrests on warrants issued by the courts. The sheriff also opens and attends each term of circuit court, notifies residents selected to jury duty and assists in handling witnesses and prisoners during a given court term.

The sheriff, or a member of that staff, often prepares and assembles evidence of the Prosecuting Attorney's case against defendants charged with both felonies and misdemeanors. The sheriff also transports convicted prisoners and others declared by the court to the various penal and mental institutions of the state.

The sheriff in every county has the custody, rule, and charge of the county jail and all prisoners committed in his county (ACA 12-41-502). The sheriff shall be conservator of the peace in his county (ACA 14-15-501). It shall be the duty of each sheriff to quell and suppress all assaults and batteries, affrays, insurrections, and unlawful assemblies; and he shall apprehend and commit to jail all felons and other offenders (ACA 14-14-1301). The sheriff also works with the various local municipal law enforcement officials or other state and federal officials charged with law enforcement.

The county clerk is the official bookkeeper of county government and serves as the clerk for the county, quorum and probate courts.

As clerk of the county court, the clerk has the duty of keeping a regular account between the treasurer and the county. The clerk charges the treasurer with all moneys received and credits the treasurer with all moneys dispersed. In addition, the clerk keeps an accurate account of all financial transactions within the county and files all documents, vouchers, and other papers pertaining to the settlement of any account to which the county is involved. It is the responsibility of the county clerk to prepare all checks on the treasury for moneys ordered to be paid by the county court and to keep complete and accurate records of all these financial transactions ready for the court's inspection at any time (ACA 16-20-402). [An alternate method of the county treasurer issuing checks, allowed by ACA 14-24-204, is used by many counties.]

The county clerk shall serve, unless otherwise designated by county ordinance, as the secretariat of the quorum court. These duties involve keeping a complete permanent record of the proceedings of the Quorum Court including minutes, ordinances, resolutions and an index to provide easy access to the information (ACA 14-14-902 and 14-14-903).

As clerk to the probate court, the clerk files all instruments making them a matter of record in decedent estate cases, and swears in all witnesses in contested estates. The clerk,

also in this capacity, maintains all records relative to adoptions and guardianship cases within the county.

The county clerk, or the clerk's designee, serves as the secretary of the Board of Equalization and records the minutes of their meetings (ACA 26-27-307). Also, if the clerk is the preparer of tax books for the county, the clerk is responsible for extending the taxes in the information provided by the assessor and the Board of Equalization (ACA 26-28-101 through 26-28-108).

The clerk became the official voter registrar with the adoption of Amendment 51 to the Arkansas Constitution in 1966. The clerk maintains an accurate and up-to-date voter registration list within the office and stores the ballot boxes between elections. In addition, the clerk is the custodian of absentee ballots and is responsible for early voting. It is common practice in many counties for the county clerk to assist the county election commission in the overall performance of the election process. With the increasing complexity of elections, however, there is an increasing trend towards the hiring of election coordinators to aid the county election commission and the county clerk in their respective election responsibilities. (ACA 7-5-401 et seq.)

The clerk issues marriage licenses (ACA 9-11-201), and keeps a record of all firms in the county which have incorporated (ACA 4-26-1201). The clerk issues special licenses allowing certain activities (ACA 26-76-102).

The circuit clerk is the clerk of the circuit court and juvenile court and usually acts as the ex-officio recorder of the county.

The administrative duties of the circuit clerk are to maintain a record of all proceedings of the circuit courts and to prepare the dockets for these courts (ACA 16-20-102). The circuit clerk prepares summons, warrants, orders, judgments, and injunctions authorized by the circuit court for delivery by the county sheriff. The circuit clerk also maintains a file of all cases pending in either court, as well as a record of all past court cases and their disposition (ACA 16-20-303 and 16-20-304). In addition, the circuit clerk acts as a secretary to the jury commission by keeping a list of all prospective jurors (ACA 16-32-101 et seq.)

The circuit clerk is also the ex-officio county recorder; and is responsible for recording deeds, mortgages, liens, and surety bonds, and many other orders and instruments which involve property within the county (ACA 14-15-401 et seq). The circuit clerk maintains a record of many miscellaneous items, and files certain licenses. The circuit clerk also swears in all notaries public and files regulations of state agencies which license trade or professional workers.

The county collector is the collector of taxes for the county and collects municipal, county, school and improvement

district taxes and turns them over to the county treasurer. The collector is responsible for collecting all property taxes from the first day of March to the tenth day of October during the calendar year after they are assessed. By statute, the collector is required to turn over all tax revenue to the treasurer at least once a month (ACA 26-39-201). The County Depository Board may require the collector and other county officials to settle with the county treasurer more frequently than once a month. (ACA 19-8-106). Taxpayers may pay their taxes in installments, with one-fourth of the total being due between February and April, one-fourth being due between April and July, and the remaining one-half between July and October 10 (ACA 26-35-501).

Any real or personal property taxes not paid by the tenth day of October, or falling within one of the exceptions to the requirement that taxes be paid by October 10 of each year (i.e., postmarked prior to October 10 or paid after October 10 if the tenth falls on a weekend or holiday), are considered delinquent and the collector extends a 10% penalty against the taxpayer (ACA 26-36-201). Before December 1st of each year, the collector of taxes shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper in the county. Within seven (7) days thereafter, the newspaper shall publish the list. If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or districts for which the list is being published. (ACA 26-36-203) The collector shall, by the fourth Wednesday of October in each year, file with the clerk of the county court a list of taxes levied on real estate that the collector has been unable to collect.

The duty of the county assessor is to appraise and assess all real property between the first Monday of January and the first of July, and all personal property between the first Monday in January and the thirty-first of May. (ACA 26-26-1408 and 26-26-1101). All property in the state shall be assessed according to its value on the first of January except merchants and manufacturers inventory that is assessed at its average value during the year immediately proceeding the first of January (ACA 26-26-1201).

The assessor must make an abstract of assessment showing the total assessed value of the county. On August 1st, the assessor turns over to the County Equalization Board his/her Real Property Assessment Book and his/her Personal Property Assessment Book. After August 1st, the County Equalization Board and not the assessor, has the legal authority to make value changes in any of the assessment books. (ACA 26-26-1103)

The assessor is required to maintain current appraisal and assessment records by securing necessary filed data and making changes in valuations as they occur in land use and improvements. He/she is also charged with staying abreast

of all property transactions within the county and keeping a file on all properties updated throughout the year (ACA 26-26-715).

The county treasurer is the disbursement officer of the county, and is the unofficial or quasi comptroller. A few counties do have a county comptroller. The treasurer is responsible for the custody and disbursement of all county funds and school district funds. The treasurer, therefore, receives county property tax collections, county sales tax collections, county turnback funds, grant funds, fees and fines from other county officials and departments, and revenues from various other sources. The treasurer, after receiving this revenue, distributes the money to the various taxing entities and the other units of the county. The county treasurer signs checks, prepared and signed by the county clerk indicating that the expenditure has been authorized by the county court, to pay employees and creditors of the county. A copy of each check serves as a warrant and is filed in the county financial records. ACA 14-24-204 provides for an alternate method whereby the county treasurer prepares and issues the check.

The treasurer must keep an accurate and detailed account of all receipts and disbursements of the county (ACA 14-15-807). The treasurer is required to make a monthly financial report to the quorum court on the fiscal condition of the county (ACA 14-20-105).

The county treasurer is required to charge a two percent commission on all funds coming to his/her office. There are a few exceptions. No commission is allowed for the handling of borrowed money, proceeds of school bond sales, the teacher's salary fund, money collected from insurance on losses, fire protection premium taxes (Act 833 funds for fire departments) and all non-revenue receipts, which is defined as reimbursement of all or a part of a payment made by a county (ACA 21-6-302, 6-17-908, 6-20-221, and 14-284-403). Also, the county treasurer is allowed a smaller commission, 1/4 of 1%, on funds from school districts that employ their own treasurer (ACA 6-13-701) and 1/8 of 1% on funds from municipal improvement districts (ACA 14-90-913). The commission is not kept by the treasurer but is intended to create a source of revenue accruing to the office from which the salary and operation of the office is paid. Any excess treasurer's commission shall be redistributed to the various entities that were charged on a pro-rata basis (AG Opinion #78-112).

The county coroner is charged with the responsibility of determining the cause of death for those deaths properly the responsibility of the coroner. Although the duties of the county coroner are, necessarily, intermittent, the office is a full-time position. The coroner is tasked with the investigation of deaths occurring within the county 24 hours a day, 7 days a week and 365 days per year. At any time the

coroner is required to investigate deaths. When a death is reported to the coroner, he shall conduct an investigation concerning the circumstances surrounding the death of an individual and gather and review background information, including but not limited to, medical information and any other information which may be helpful in determining the cause and manner of death. (ACA 14-15-301). These duties are mandated to be completed in very short timeframes.

The county surveyor locates boundaries of specific properties at the request of the assessor, and establishes disputed property lines upon request of the county, circuit or chancery court (ACA 14-15-702). The surveyor is also county timber inspector and determines the amount of timber cut, records the log markings, and prosecutes persons who remove timber from state owned lands (ACA 15-32-201).

A constable is a constitutional township official not a county official as some might think. A constable is charged, by law, to conserve the peace in his township (ACA 16-19-301). In order for a constable to have access to information from the Arkansas Crime Information Center and to carry a firearm, the officer must receive required training. Uniform and vehicle requirements are also mandated for constables in the performance of official duties (ACA 14-14-1314).

The legislative body of county government is called the quorum court and is composed of 9, 11, 13 or 15 members depending on the population of the county. The quorum court members are called justices of the peace and are elected for two-year terms from districts within the county. These district officials meet each month, more often if necessary, to conduct county business and review ordinances and resolutions for passage. The county judge is the presiding officer over the quorum court without a vote, but with the

power of veto. This veto can be overridden with a 3/5ths vote of the total membership of the quorum court. (See generally ACA 14-14-801 et seq and 14-14-901 et seq.)

As provided by Amendment No. 55 of the Arkansas Constitution, a county government acting through its quorum court may exercise local legislative authority not expressly prohibited by the Constitution or by law for the affairs of the county (ACA 14-14-801). Some limitations are: The quorum court cannot declare any act a felony (felonies are covered by the State Criminal Code); quorum courts may not participate in the day-to-day administration of county executive branch offices and exercise no authority unrelated to county affairs (ACA 14-14-806).

The quorum court may exercise the following powers, but not limited to: A) the levy of taxes in manner prescribed by law; B) appropriate public funds for the expenses of the county in a manner prescribed by ordinance; C) preserve the peace and order and secure freedom from dangerous or noxious activities; provided, however, that no act may be declared a felony; D) for any public purpose, contract, or join with another county, or with any political subdivision or with the United States; E) create, consolidate, separate, revise, or abandon any elected office or offices except during the term thereof; provided, however, that a majority of those voting on the question at a general election have approved said action; F) fix the number and compensation of deputies and county employees; G) fix the compensation of each county officer with a minimum and maximum to be determined by law; H) fill vacancies in elected county offices; I) provide for any service or performance of any function relating to county affairs; J) to exercise other powers, not inconsistent with law, necessary for effective administration of authorized services and functions (ACA 14-14-801).

Chapter Two - DUTIES OF THE OFFICE

The county collector is an elected official in county government. The Constitution of the State of Arkansas provides for the election of a sheriff, who shall be ex-officio collector of taxes, unless otherwise provided by law. In some counties, the office of collector has been combined with the office of treasurer. The collector, sheriff-collector, or treasurer-collector is elected for a two-year term of office with the requirements that he/she be a qualified elector and resident of the county. In the event of a vacancy in office, the quorum court fills the vacancy by appointment, the appointee serving until the next general election, when a successor is elected and qualified. Before beginning his/her duties, the collector must enter into an official bond, to guarantee his/her proper performance of duties. This may be accomplished either through the state Fidelity Bond Program, which covers all employees on the payroll, or a Fidelity Bond purchased for the officer. The county collector must also take the constitutional oath of office.

The county collector is entitled to that salary fixed for his/her office by applicable law and quorum court appropriation, but he/she cannot keep the various fees or commissions collected in the performance of his/her duties as collector, as in that respect, he/she is only an agent or trustee for the county treasury.

To assist the county collector in the performance of his/her duties, the county collector may appoint such number of deputies as the quorum court may approve. The collector generally supervises the deputies and may

discharge them, supervise and manage their employment, within the policies established by the quorum court under Arkansas Code 14-14-805.

The office of the county collector is to be operated according to the office budget that is established annually by the quorum court of the county.

In general, the county collector collects taxes for the county and collects municipal, county, school, library and improvement district taxes and turns them over to the county treasurer. Under provisions of the Arkansas Code Annotated he/she is responsible for collecting all property taxes during the established installment periods after the taxes are assessed. At least monthly, the county collector shall turn over all tax revenue to the treasurer.

The county collector shall perform the duties of delinquent tax collection involving the preparation of delinquent tax lists, the tax collection, the sale of distrained goods, and the settlement with the county clerk.

The records of the county collector's office are the evidence of their official duties and, therefore, it is necessary that they be accurately recorded and well maintained. The revenue collected serves as a significant source of income for every county government, as well as, each city and school district located within the county.

Chapter Three – TIMETABLE

This section was included to assist newly elected county collectors by outlining the most pertinent activities of the office and placing them in a calendar format. This allows the county collector or a member of his/her staff to review the entire tax collection system.

The various activities are listed in the month in which they should take place and the Arkansas Code Annotated reference is listed for each. Also, these references are reprinted after the timetable for your review and convenience.

JANUARY:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

On or before February 1 of each year, the preparer of tax books of each county shall make out and deliver the tax books of his or her county to the collector with the preparer's warrant attached, under his or her hand and the seal of his or her office, authorizing the collector to collect the taxes. The collector shall give a receipt for the tax books, in which the amount of the different taxes shall be separately stated, and the county clerk shall file the receipt in the records of the county. (ACA 26-28-108)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

Transmit to the county treasurer all taxes on timberland by 20th day following the end of quarter. (ACA 26-61-107, 26-61-108 and 26-61-110)

Report of privilege taxes collected and licenses issued within 20 days after the granting of the license at the end of each quarter. (ACA 26-76-105)

ACA 26-35-501. Time to pay – Installments.

(a) (1) All ad valorem taxes levied on real and personal property by the several county courts of the state when assembled for the purpose of levying taxes, except taxes on the property of utilities and carriers and all ad valorem taxes on real property held in escrow, shall be due and payable on and from the first business day in March to and including October 10 in the year succeeding the year in which the levy is made.

(2) (A) Every taxpayer other than a utility or carrier shall have the option to pay the taxes on real property of the taxpayer in installments as follows:

(i) The first installment of one-fourth ($\frac{1}{4}$) of the amount of the taxes shall be payable on and from the third

Monday in February to and including the third Monday in April;

(ii) A second installment of one-fourth ($\frac{1}{4}$) or a first installment of one-half ($\frac{1}{2}$) if no payment was made before the third Monday in April shall be payable on and from the third Monday in April to and including the third Monday in July; and

(iii) The third installment of one-half ($\frac{1}{2}$) shall be payable on and from the third Monday in July to and including October 10.

(B) A taxpayer who does not submit installment payments in compliance with this schedule shall be deemed to have waived the option to pay in installments.

(b) All ad valorem taxes levied on the real and personal property of utilities and carriers shall be due and payable as follows:

(1) One-fourth ($\frac{1}{4}$) shall be due and payable on and from the third Monday in February to and including the third Monday in April;

(2) One-fourth ($\frac{1}{4}$) shall be due and payable on and from the third Monday in April to and including the second Monday in June; and

(3) One-half ($\frac{1}{2}$) shall be due and payable on and from the third Monday in April to and including October 10 in the year succeeding the year in which the levy is made.

(c) (1) It shall be the duty of the county collectors of the respective counties to assess a penalty of ten percent (10%) against all unpaid tax balances remaining after October 10 for every taxpayer other than a utility or carrier or after the prescribed dates listed in subsection (b) of this section for utilities and carriers.

(2) (A) No taxpayer paying in installments under subdivision (a)(2) of this section shall be assessed a penalty until such taxes become due and remain unpaid after October 10.

(B) However, if the last day for the payment of taxes on any installment is a Saturday, Sunday, or postal holiday, the last day to pay taxes without a penalty is the following business day.

(3) (A) A property tax balance payment is timely received under this subsection if mailed through the United States Postal Service and postmarked by October 10.

(B) If October 10 is a Saturday, Sunday, or postal holiday, a property tax balance payment is timely received if mailed and postmarked through the United States Postal Service the following business day.

FEBRUARY:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

On or before February 1 of each year, the preparer of tax books of each county shall make out and deliver the tax books of his or her county to the collector with the preparer's warrant attached, under his or her hand and the seal of his or her office, authorizing the collector to collect the taxes. The collector shall give a receipt for the tax books, in which the amount of the different taxes shall be separately stated, and the county clerk shall file the receipt in the records of the county. (ACA 26-28-108)

The preparer of the tax book shall compile and deliver to the Assessment Coordination Department by February 15 the Uniform Property Tax Assessment, Settlement, and Collection Information Report. Failure to do so shall result in loss of "reappraisal funding" to the county (ACA 26-26-2001 and Assessment Coordination Department Rule 5.03)

MARCH:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

All taxes levied on real estate and personal property shall be deemed due and payable at the collector's office any time from the first business day in March to and including October 10. (ACA 26-36-201)

APRIL:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

Transmit to the county treasurer all taxes on timberland by 20th day following the end of quarter. (ACA 26-61-107, 26-61-108 and 26-61-110)

Report of privilege taxes collected and licenses issued within 20 days after the granting of the license at the end of each quarter. (ACA 26-76-105)

MAY:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

JUNE:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

JULY:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

No later than July 1 of each year, the sheriff or collector shall be required to mail statements of taxes due by any taxpayer to the address proved by the taxpayer. (ACA 26-35-705)

Transmit to the county treasurer all taxes on timberland by 20th day following the end of quarter. (ACA 26-61-107, 26-61-108 and 26-61-110)

Report of privilege taxes collected and licenses issued within 20 days after the granting of the license at the end of each quarter. (ACA 26-76-105)

AUGUST:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

SEPTEMBER:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

OCTOBER:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

Final installment of taxes due and payable no later than October 10. (ACA 26-35-501)

The third installment of one-half (1/2) shall be payable by October 10 on all real property taxes. (ACA 26-35-501)

The third installment of (1/4) of all ad valorem taxes levied on the real and personal property of utilities and carriers shall be due and payable on October 10 in the year succeeding the year in which the levy is made. (ACA 26-35-501)

It shall be the duty of the county collectors of the respective counties to assess a penalty of ten percent (10%) against all unpaid tax balances remaining after October 10 for every taxpayer other than a utility or carrier. (ACA 26-35-501)

All taxes levied on real estate and personal property shall be due from the first business day of March to and including October 10. All taxes unpaid after October 10 shall be delinquent. (In cases where October 10 falls on a Saturday, Sunday, or a holiday observed by the U.S. Postal Services, the taxes shall become due the following business day that is not a holiday observed by the U. S. Postal Service.) (ACA 26-36-201)

Transmit to the county treasurer all taxes on timberland by 20th day following the end of the quarter. (ACA 26-61-107, 26-61-108 and 26-61-110)

Report of privilege taxes collected and licenses issued within 20 days after the granting of the license at the end of each quarter. (ACA 26-76-105)

NOVEMBER:

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

Collector shall file with the county clerk a list of all Levee taxes. (ACA 14-123-507)

DECEMBER:

Before December 1st of each year, the county collector shall prepare a list of delinquent personal property taxes and deliver a copy of such list to a legal newspaper of the county for publication. (ACA 26-36-203)

Pay over all funds to county treasurer on first of each month or within five working days thereafter. (ACA 26-39-201)

Prorating of interest and costs associated with delinquent personal property taxes. (ACA 26-36-209)

Settlement made with board of levee Directors on or before the 15th of December. (ACA 14-123-506)

Settlements filed with county court before fourth Monday of December (ACA 26-39-401)

After the settlement made with the collector by the county clerk has been examined and acted upon by the county court, the collector shall make settlement with the county and its various subdivisions on or before December 30 of each year. (ACA 26-39-404)

CODE REFERENCES

ACA 14-90-904. Municipal improvement districts collection of assessment- Moneys paid over less fees.

The collector shall collect that part of the assessment extended against each lot, block or parcel of land as specified in the certified copy of assessment of benefits filed with him. Within thirty (30) days after the expiration of the time for paying the first annual assessment the collector shall pay to the county treasurer for the credit of the district all moneys received by him in the payment of the said first annual special assessment, less the fees allowed him by the provisions of ACA 14-90-913. The county treasurer shall immediately pay all funds so paid to him by the collector to the board of improvement or other persons authorized to receive the same, less the fees allowed by the provisions of ACA 14-90-913.

ACA 14-90-905. Municipal improvement districts Certification of list of delinquencies.

Within 30 days after the expiration of the period allowed for the payment of the first annual special assessment, the collector shall certify to the clerk of the chancery court of the county in which the district lies a list of the lands which have become delinquent by reason of the non-payment of the said first annual special assessment within the time specified under ACA 14-90-903. On such list the collector shall show the name of the supposed owner as it appears on the tax books, describe the delinquent lot, block or parcel of land and indicate after each description the amount of the delinquent installment and the year in which such installment became due.

ACA 14-123-505. Water drainage and Levee districts taxes-remittance by tax collector in districts having land in four or more counties.

During the period permitted for the collection of levee taxes in levee districts embracing lands in four (4) or more counties within the State, each county collector shall make remittance of all collections to the treasurer of the Board of Directors

every ten (10) days or more often if required by said Board of Directors to do so.

ACA 14-123-506. Water drainage and Levee districts taxes Report of tax collectors Final settlement Penalty for failure to make.

When the time for payment of levee taxes as now provided by law shall have expired, the several collectors of taxes shall cease to collect such taxes and shall at once make up a report to the Board of Directors of said district of all taxes collected for the current year. This report together with the tax books shall be delivered by the collector to said board on or before the 15th day of December, and at the time of delivery of said report and tax books the county collector shall make final settlement with said board for all taxes collected during the current year. If any such collector shall fail to make final settlement within the time herein fixed, he shall be chargeable with a penalty for each day that he may be delinquent with such settlement, in a sum equal to five percent (5%) of the amount of compensation to which he would otherwise be entitled.

ACA 14-123-507. Water drainage and Levee districts tax reports List of uncollected taxes.

The collector shall also file with the clerk of the chancery court of the county for which he is collector of levee taxes, at the time as is now required by law, a list of all uncollected levee taxes, showing thereon the name of the supposed owner, the description of the delinquent property, the amount of the uncollected tax, and all penalties. Said list shall have affixed thereto an affidavit of the county collector verifying its correctness. The county collector shall also deliver a copy of such list to the Secretary of the Levee District.

ACA 26-61-107, 26-61-108, 26-61-110. Timberland taxation and license Classification as timberland collection.

The Assessment Coordination Department shall establish standards for the classification of lands in this State which are deemed as timberlands, and shall certify such standards to the respective assessors of the various counties in this State. It shall be the duty of the several tax assessors in the respective counties of this State to identify upon the assessment records of all taxable real property in their respective counties the number of acres of such property which are classified as timberlands. Such information shall be extended on the assessment records submitted to the respective county clerks and the same shall be extended on the tax books at the rate of tax per acre of timberlands as provided herein, as separate item of taxes to be collected by the respective county tax collectors at the same time that real property taxes are paid. The county clerk shall be entitled to a fee of two percent (2%) of the taxes collected

here under to defray the costs incurred by the clerk in performing his duties in connection with the taxes herein levied. The special taxes levied under the provisions of (ACA 26-61-101 et al) shall be paid by the respective owners of timberlands at the time real property taxes are paid, but in no event later than October 10th of the year next following the year in which such taxes were extended on the tax records. The county treasurer shall, on or before the twentieth (20th) day following the end of each calendar quarter, transmit to the Arkansas Forestry Commission all taxes collected under the provisions of this act during the preceding calendar quarter. The county collector shall be allowed a fee of two percent (2%) as fee of his/her office to defray the cost of collection and the county treasurer shall be allowed a two percent (2%) commission in accordance with ACA 26-6-302, and the Arkansas Forestry Commission shall, upon receipt thereof, deposit the same with the Treasurer of State, who shall deposit the moneys as special revenues in the State Forestry Fund Account, as provided in ACA 26-61-103.

ACA 26-28-108. Tax books and records Delivery of tax books to collector.

On or before February 1 of each year, the preparer of tax books of each county shall make out and deliver the tax books of his or her county to the collector with the preparer's warrant attached, under his or her hand and the seal of his or her office, authorizing the collector to collect the taxes. The collector shall give a receipt for the tax books, in which the amount of the different taxes shall be separately stated, and the county clerk shall file the receipt in the records of the county. (ACA 26-28-108)

ACA 26-36-203. Delinquent taxes Publication of list of delinquent personal property tax-Cost of advertisement

No later than December 1 in each year, the collector of taxes shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper of the county. Within seven (7) days thereafter, the newspaper shall publish the list. The newspaper shall publish the list in at least seven (7) point size type. If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in said edition or publication. If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having general circulation in the county or districts for which the list is being published.

The publication shall show, besides the name of the taxpayer, his school district and the total amount of taxes delinquent, including penalties. The publication shall be in substance as follows:

DELINQUENT PERSONAL TAX LIST

"The personal Tax Books of _____ County reflect the following list of personal property to be delinquent for nonpayment of taxes for the year _____.

Name	School District No.	Amount Due
ACRON, R.J.....	C-11.....	\$21.35
A & B MFG. CO.	S-1.....	\$167.06

STATE OF ARKANSAS
 COUNTY OF _____

I, _____, Collector of Revenue within and for _____ County in the State of _____ Arkansas, do hereby certify that the personal tax books of _____ County reflect the foregoing list of personal property to be delinquent for non-payment of taxes for the year _____.

Witness my hand this _____ day of _____, 20____.

COLLECTOR FOR _____
 _____ County, Arkansas

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 20____.

_____ County Clerk."

(SEAL) _____

The newspaper publishing this list shall receive as publication cost the sum of one dollar and twenty-five cents (1.25) per name, per insertion, which sum together with fifty cents (50) per name for the collector preparing and furnishing the list, shall be charged to the delinquent taxpayer, and shall be paid by the collector from any moneys in his hands derived from payment of personal property taxes. The receipt for such payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

This section shall be cumulative to all existing laws relative to the collection of personal property taxes.

ACA 26-39-201. Monthly settlement-Money paid into treasury-Time for payment.

The county clerk and probate clerk, circuit clerk, constables, county sheriff, county collector, and any other county official in the State of Arkansas are required to pay over to the county treasurer of each county on the first of each month, or within five (5) working days hereafter, all funds in each of their hands belonging to the county or its subdivisions that are by law required to be paid into the county treasury, whether taxes, fines, or any moneys that are collected for any purpose by law and belonging to the county.

The county collector shall pay to the Treasurer of State all moneys belonging to the State of Arkansas on the day mentioned in section above.

This section does not mean that the county collector shall make a distribution of taxes to all funds but that he or she shall settle with the county treasurer in a lump sum, and the county treasurer shall credit it to the county collector's unapportioned account.

Upon the issuance of a certificate of the county clerk or other county officer designated pursuant to § 26-28-102(a) that is issued on or before the thirtieth day of each month, the county treasurer shall transfer to the various funds ninety percent (90%) of the advance payments made by the county collector during the collecting period and, upon final settlement, the proper adjustments shall be made with the various accounts, and the balance remaining in the unapportioned account shall be distributed upon order of the county court approving the final settlement of the county collector.

ACA 26-39-301, 26-39-401, 26-39-402. Annual report of settlement Collector's settlements reviewed by county court-Failure of judge to act- Failure of collector to file delinquent tax list- Failure of clerk to show settlement-Penalties.

Any county collector who shall fail to file with the county clerk a full and complete list of all delinquent personal taxes on the day required by law shall be guilty of a violation punishable by a fine of one hundred dollars (\$100) or removal from office.

Any county clerk or other county officer designated pursuant to § 26-28-102(a) who fails to set up the settlement of the county collector setting forth the amount due the various funds on or before the fourth Monday of December of each year upon conviction is guilty of a violation punishable by a fine of one hundred dollars (\$100) or removal from office.

All county collectors' settlements shall be made and filed with the county courts on or before the fourth Monday of December each year. It is the duty of the county courts to pass upon the settlements of the county collectors and to approve, reject, or restate them on or before December 31 of each year. Failure of the county judge to so approve, reject, or restate the settlements of the county collector within this period of time shall constitute a misfeasance in office and shall be a violation punishable by a fine of one hundred dollars (\$100) or removal from office.

ACA 26-39-403. Settlement of Money Collected – Approval or Rejection.

If the tax settlement shall be found to be correct, the county court shall order the tax settlement spread in full upon the records of the county court.

The county clerk or other county officer designated pursuant to § 26-28-102(a) shall certify to the Auditor of State, without delay, the action of the county court on the tax settlement, whether approved or rejected.

If rejected, the county clerk or other county officer designated pursuant to § 26-28-102(a) shall immediately proceed to restate the tax settlement and again submit it to the county court.

ACA 26-39-404. Taxation and licenses Officer's settlements for funds-Distribution - Collectors to make settlement with state and subdivisions.

After the settlement made with the collector by the county clerk has been examined and acted upon by the county court, as provided in ACA 26-39-402; the county collector shall make settlement with the county and the various subdivisions on or before December 30 of each year.

ACA 26-76-105. Taxation and licenses-County privilege and license taxes-Report of taxes collected and licenses issued-Penalty for failure.

The privilege taxes paid as provided in this act to the county collector shall be reported by him or her quarterly and paid into the county treasury within twenty (20) days after the granting of the license for which the privilege tax is paid.

Each county collector shall at the end of each quarter make to the clerk of the county a detailed report of the licenses issued by the county collector during the quarter, showing the number and date of the license; the name of the license; the privilege for which it was issued; and the amount collected for it.

If a county collector fails to make the report, the county collector shall be notified by the clerk of the county court and required to make the report.

Upon conviction, a county collector who fails to perform any of the duties required of the county collector under this act is guilty of a violation and shall be fined in any sum not less than three hundred dollars (\$300) nor more than one thousand dollars (\$1,000).

ACA 22-6-116. Certificates by collectors correcting or canceling original certificates.

When any county collector determines that the original certification to the Commissioner of State Lands of any lands, or town or city lots, should be canceled, corrected, or in any way changed, said official shall issue a certificate to the Commissioner of State Lands. Such certificate shall contain the legal description of the property, state the change and state the appropriate manner in which to make such change.

Upon receipt of any cancellation or correction certificate, the Commissioner of State Lands shall determine whether the certificate offers sufficient evidence to warrant cancellation or correction of the certification of real property. If the Commissioner determines that cancellation or correction is warranted, the Commissioner shall approve the cancellation or correction certificate, amend the records of the Commissioner of State Lands, forward the certificate to the county collector, and the certificate shall be filed with the recorder of the county and properly recorded in the deed records. A recorded copy of such certificate shall be transmitted to any other county officials upon whose records the parcel is recorded.

Whenever a cancellation or correction certificate has been recorded in the records of the Commissioner of State Lands, the Commissioner shall issue a cancellation or correction deed on property which has been redeemed, sold, or otherwise disposed of as tax-forfeited land. The Commissioner shall forward the deed to be filed in the county where the property is located.

No recording fee shall be charged by or against the recorder on any cancellation or correction certificate or on any cancellation or correction deed issued by the Commissioner of State lands.

When any county assessor shall determine that the information on tax-delinquent parcels is erroneous, whether by legal description, name of record owner, double assessment, or other cause, the assessor shall inform the county collector of such change, and the county collector shall forward a cancellation or correction certificate to the Commissioner of State Lands as specified above.

Should information contained in the records of the Commissioner of State Lands be found to be erroneous, whether by legal description, name of record owner, or other cause, the Commissioner may, at his/her discretion, waive all or part of penalties and interests applied thereon as a result of the inaccuracies.

ACA 26-36-206. Distraint of goods to pay delinquent personal property taxes.

At any time after October 10 in each year, after taxes may be due, the county collector shall distraint sufficient goods and chattels belonging to the person charged with taxes levied upon the personal property, to pay the taxes due upon the personal property of the person and a penalty of twenty-five percent (25%) thereon, which shall be collected by the county collector and paid into the county school fund, and the costs that may accrue, and shall immediately proceed to advertise it in three (3) public places in the county, stating the time when and the place where the property shall be sold.

If the taxes for which property is distrained, and costs which shall accrue thereon are not paid before the day appointed for sale, which shall not be less than ten (10) days after taking the property, the county collector shall proceed to sell the same at public vendue, or so much thereof as will be sufficient to pay the taxes and the costs of the distress and sale.

The county collector shall not distrain any goods and chattels for taxes levied on real property, except as provided in § 26-3-204.

The county collector is authorized and empowered to levy on and sell the goods and chattels of the person liable for taxes provided, in the same manner and under the same restrictions as goods and chattels are required to be levied and sold under execution on judgment at law, when not inconsistent with the provisions of this subchapter.

No goods and chattels of any person shall be exempt from levy and sale.

The county collector is allowed the same fees for making distress and sale of goods and chattels for the payment of taxes which are allowed by law to the county sheriff for making levy and sale of property on execution under § 21-6-307 for each delinquent taxpayer.

If a taxpayer operating a business in a county is delinquent in the payment of personal property taxes for personal property owned by or used in the business, then following the certification and publication of delinquency under § 26-36-203, the county collector may distrain goods or chattels of the taxpayer owned by or used in the business under subsection (a) of this section by publication of a Notice of Distraint and Tax Sale in three (3) public places in the county or in a newspaper of general circulation in the county.

The Notice of Distraint and Tax Sale shall contain:

- The location, date, and time of the sale;
- The name of the taxpayer and business under which the goods or chattels to be sold is assessed;
- The principal sum of personal property taxes owed with a certification of the principal sum by the county collector;

- The following specific information:
 - "The goods or chattels of the taxpayer listed above located within _____ County, Arkansas, is under distraint and shall be sold to satisfy the delinquency in the payment of personal property taxes under Arkansas Code § 26-36-206. Under Arkansas Code § 26-34-101, the taxes assessed on real and personal property shall constitute a lien entitled to preference over all other judgments, executions, or encumbrances, or liens whensoever created. Under Arkansas Code § 4-1-201, a buyer in ordinary course of business does not include a person that acquires goods in a transfer in bulk or as security for or in total or partial satisfaction of a money debt."; and
- A statement that it is a Class B misdemeanor to remove, destroy, or deface the Notice of Distraint and Tax Sale or to interfere or obstruct the sale of or the access to the goods or chattels on the date of the sale by the county collector, the county sheriff, or their deputies.

The county collector shall provide a copy of the Notice of Distraint and Tax Sale to the taxpayer by regular mail or by posting a copy at the physical location where the goods or chattels are held.

The Notice of Distraint and Tax Sale shall be posted conspicuously at the location of the sale.

In lieu of physically securing the goods or chattels or storing or transporting the goods or chattels to another location for sale, the sale may be held at any place of business, warehouse, storeroom, or facility owned or under the possession of the taxpayer, including without limitation the current location of the goods or chattels to be sold.

It is a Class B misdemeanor to knowingly remove, destroy, or deface a Notice of Distraint and Tax Sale posted under this section or to knowingly interfere or obstruct the sale or access of the county collector, the county sheriff, or their deputies to the goods or chattels on the date of the sale.

Chapter Four - WORK PROCESS DESCRIPTIONS

This section of the manual is designed to assist county collectors, newly elected and experienced alike, with daily office operations. The processes enumerated were selected because they comprise the major functions of the county collectors' office.

In reading the work processes described on the following pages, it should be remembered that these are only examples of ways to perform the functions and not the only way to perform them.

FILING TAX STATEMENTS

On or before February 1 of each year, the preparer of tax books of each county shall make out and deliver the tax books of his or her county to the collector with the preparer's warrant attached, under his or her hand and the seal of his or her office, authorizing the collector to collect the taxes. The collector shall give a receipt for the tax books, in which the amount of the different taxes shall be separately stated, and the county clerk shall file the receipt in the records of the county. (ACA 26-28-108)

Tax receipts can be filed in various ways, such as, by cities, school districts, etc., but real estate and personal should be filed separately because many people don't own real estate and just own personal property.

STEP 1: The county collector receives the three part tax statements by the third Monday in February - one copy to mail as statement - one copy to be a receipt to the taxpayer one copy for the county collector's records. (ACA 26-28-111)

STEP 2: County collector files real estate statements together alphabetically by last name of taxpayer. County collector may wish to divide them into smaller grouping especially in larger counties. The groupings could be by school district, cities, or rural. These groupings make it easier to locate and identify a certain tax statement. (ACA 26-28-111)

STEP 3: County collector files personal property tax statements together alphabetically by last name of taxpayer. Groupings are also used on personal tax statements to make it easier to locate and identify a certain tax statement. (ACA 26-28-111)

STEP 4: Note: Some county collectors take this filing a step further and take the personal tax statements of those persons who own real estate and file them with their real estate statements. This is to simplify the process of paying and receipting the taxpayer when he comes into the office.

NOTE: ACA 26-35-706 allows every county collector who mails tax statements to charge the taxpayer a postage fee not to exceed the cost of first class postage to defray the expense of processing and mailing tax statements.

MAILING TAX STATEMENTS

ACA 26-35-705 requires the sheriff or collector to mail tax statements by July 1 of each year. The tax statements are a three part form which shows the taxpayers name and address, parcel number if real estate, legal description of land including section, township, range, lot, block, assessed value, school district, tax rate, amount due, as well as other information. The statements are a three part form with one copy mailed to the tax-payer - one copy as a receipt to the taxpayer when taxes are paid - one copy for the collector's records.

NOTE: ACA 26-35-706 allows every county collector who mails tax statements to charge the taxpayer a postage fee not to exceed the cost of first class postage to defray the expense of processing and mailing tax statements.

Tax statements need to be mailed out in time for the taxpayers to meet the installment period of:

- ❖ 1st installment of 1/4 the total amount due 3rd Monday in April.
- ❖ 2nd installment of 1/4 the total amount due 3rd Monday in July.
- ❖ 3rd installment of 1/2 the total amount due October 10th of each year.

STEP 1: County collector should receive a list or request a list from the various mortgage and loan companies that pay real estate property taxes in the county. This list should show the parcel numbers and names and addresses of the various taxpayers that the mortgage and loan companies pay real estate taxes on.

STEP 2: Once these lists are received, the proper real estate statements should be pulled from the file and mailed to the various mortgage companies. These taxpayers should not be mailed a statement since the loan company is responsible for paying their taxes.

STEP 3: The personal property statements (3 copies) should be combined with the real estate statements for those taxpayers who own both real estate and personal property. This combining of statements is very time consuming, but results in a big saving in postage.

STEP 4: After the real estate and personal statements have been combined the totals of each statement are added together. This total needs to be clearly indicated to the taxpayer to make certain that he will pay the total tax due. This is usually accomplished by enclosing an adding machine tape and showing the total tax due. Another tape needs to be run and placed in the file showing the total tax due.

STEP 5: The statements are then folded, addressed and mailed to the taxpayer. Some counties use window envelopes and since the taxpayers address is already on the tax statement, it eliminates addressing of envelopes.

STEP 6: After the combining of the statements has been done, then the remaining personal property tax statements are addressed and mailed to the taxpayer. Some counties use window envelopes and since the taxpayers address is already on the tax statement, it eliminates addressing of envelopes. (ACA 26-35-705)

PAYMENT OF TAXES AND RECEIPTS ISSUED

STEP 1: Taxpayer walks in or mails payment of taxes.

STEP 2: County collector accepts payment and if total amount is paid then notation is made in tax book that total has been paid before receipt is issued. Also, control number, amount of check, and date are posted to the tax books. The control or check out number is a sequential number generated by a validating machine and printed on a validating machine tape which relates back to each transaction. There will be a different series of numbers for each validating machine used in the office. If a mistake is made this makes finding the mistake much easier. (ACA 26-35-1001)

STEP 3: County Collector issues a receipt or stamps statement paid if total amount paid. If total not paid, then partial payment is noted on the statement and a separate receipt issued for the amount received. If payment mailed in, then receipt is mailed back to the taxpayer. (ACA 26-35-1004)

STEP 4: Receipt number and control number, which is printed by the validating machine at the time of payment, are written together along with the amount of payment before the receipt is issued to taxpayer. (ACA 26-35-1004)

STEP 5: Receipts are filed in number order in which they are receipted. (ACA 26-35-1004)

STEP 6: NOTE: As time allows a second check is made to the tax book using the receipts for a certain day or week. The valuations, amount due, date, etc., are reviewed and marked to make certain all payments are shown on the tax book.

TOTALING PAYMENTS RECEIVED

(CHECK OUT PROCEDURE)

NOTE: The county collector totals the tax payments received in his office at various times (weekly or daily) depending on the amount and number of collections they have received in their office. A check out time may be every week in June, but daily in September.

STEP 1: The county collector runs the total of the receipts on a computer printout or a calculator tape for a given period of time.

STEP 2: This total should be checked against the total already in the computer or calculator and listed on a check out sheet along with the series of check out numbers. These are sequential numbers which appear on the computer printout or calculator tape each time it is used. In other words, this check out number is a control or reference number which relates back to each transaction. Also, there will be a different series of numbers for each validating machine used in your office.

STEP 3: If the totals are the same then the amount along with the series of check out numbers should be listed on the check out sheet.

STEP 4: Also, any delinquent improvement, delinquent personal, levee, and miscellaneous receipts should be listed on the check out sheet. Any overpayments and cash drawer mistakes need to be noted. The county collector's fee also needs to be listed.

STEP 5: The information on the check out sheet is placed in the Journal.

STEP 6: The check out sheet is then folded along with the two adding machine tapes and stored in a pouched folder to be available for the monthly and final settlement.

STEP 7: The receipts are placed in ring binders and kept for future reference to the time of the monthly or final settlement. ACA 26-39-201 - 26-39-221)

MONTHLY SETTLEMENT WITH COUNTY TREASURER

The monthly settlement with the county treasurer is required by ACA 26-39-201.

(a)(1) The county clerk and probate clerk, circuit clerk, constables, county sheriff, county collector, and any other county official in the State of Arkansas are required to pay over to the county treasurer of each county on the first of each month, or within five (5) working days hereafter, all funds in each of their hands belonging to the county or its subdivisions that are by law required to be paid into the county treasury, whether taxes, fines, or any moneys that are collected for any purpose by law and belonging to the county.

(2) The county collector shall pay to the Treasurer of State all moneys belonging to the State of Arkansas on the day mentioned in subdivision (a)(1) of this section.

(b)(1) This section does not mean that the county collector shall make a distribution of taxes to all funds but that he or she shall settle with the county treasurer in a lump sum, and the county treasurer shall credit it to the county collector's unapportioned account.

(2) Upon the issuance of a certificate of the county clerk or other county officer designated pursuant to § 26-28-102(a) that is issued on or before the thirtieth day of each month, the county treasurer shall transfer to the various funds ninety percent (90%) of the advance payments made by the county collector during the collecting period and, upon final settlement, the proper adjustments shall be made with the various accounts, and the balance remaining in the unapportioned account shall be distributed upon order of the county court approving the final settlement of the county collector.

FINAL TAX SETTLEMENT

NOTE: The final tax settlement is a very important part of work of the county collector. The county collector, with the help of the county clerk makes the final settlement of taxes to all the taxing units in the county. (ACA 26-39-402)

After the settlement made with the collector by the county clerk has been examined and acted upon by the county court, as provided in § 26-39-402, the collector shall make settlement with the county and its various subdivisions on or before the fourth Monday of December. (ACA 26-39-404)

The Division of Legislative Audit has published a booklet entitled Suggested Procedures for Preparation of the Final County Tax Settlement.

The Association of Arkansas Counties recommends that each county collector obtain a copy of this final settlement publication before making a final settlement. A copy can be obtained from:

Division of Legislative Audit
Arkansas State Capitol, Room 172
Little Rock, AR 72201

Telephone (501) 683-8600

STEPS NECESSARY TO TRANSMIT TAX DELINQUENT REAL ESTATE TO THE STATE

STEP 1. All real estate upon which the taxes have not been paid for one (1) years following the October 10 due date, shall be forfeited to the State of Arkansas and transmitted to the Commissioner of State Lands for collection or sale. No

tax-delinquent lands shall be sold at the county level. (ACA 26-37-101)

STEP 2. The County Collector shall hold all tax delinquent lands in the county for one (1) year after the date of delinquency, and, if the land is not redeemed by the certification date, which shall be no later than July 1 of the following year, the collector shall transmit it to the state by certification, after notice as provided in this chapter, indicating all taxes, penalties, interest, and costs due and the name and last known address of the owner of record of the tax-delinquent lands. Upon receipt of the certification, title to the tax delinquent lands shall vest in the State of Arkansas in care of the Commissioner of State Lands. (ACA 26-37-101)

STEP 3. The county collectors of the counties of this state shall cause the list of the delinquent lands in their respective counties to be prepared and a copy of the list to be delivered to a legal newspaper of the county by no later than December 1 of each year.

Within seven (7) days thereafter, the newspaper shall publish the list. The newspaper shall publish the list in at least seven (7) point size type. If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or districts for which the list is being published.

The list of delinquent lands shall contain, at least, the name of the owner and the legal description of the property as was recorded on the tax book.

The publication shall be in substance as follows:

"DELINQUENT REAL ESTATE TAX LIST

The Real Estate Tax Books of County reflect the following list of real property to be delinquent for nonpayment of taxes for the year (the amount included in the "Tax, Penalty and Cost" column may not include all penalties and costs and will not include interest and special improvement assessments that may be due at the time of payment.)

NAME OF OWNER LEGAL DESCRIPTION BASE DELINQUENCY

Brown, Bill	pt. W 1/2 NE SW Sect 6 Twp 17 Rn 5 Acs	44.25
Doe, John	Lot 3 Blk 5 Plainview Add.	\$31.25
Jones, John W	1/2 Lot 8 Blks 54 Meriweather Trust	\$42.24
Roe, Richard	SW 1/4 SE 1/4 Sec 12 Twp 18E Rn 6E 40 Acs	\$37.25

NOTICE IS HEREBY GIVEN THAT said several tracts, lots or parts of lots, will be held as delinquent for a one-year period from this date and then certified to the State of Arkansas, Commissioner of State Lands, for collection or to be sold, unless the delinquent taxes, penalties, and costs are paid before the end of the one-year period.

(Date of notice).....Collector.....County.”

The legal fee for each required publication of delinquent real property tax lists shall be one dollar and fifty cents (\$1.50) per tract per insertion.

The fee shall be added as costs of forfeiture and shall be paid by the collector from any moneys in his hands derived from the payment of real property taxes.

The receipts for such payment, verified by the certificate of the county clerk as to its correctness, shall entitle the collector to a credit for the amount so paid.

(ACA 26-37-107)

Chapter Five – PAYMENT AND COLLECTION OF PERSONAL PROPERTY TAXES

26-34-101. Preference of tax liens.

(a) Taxes assessed upon real and personal property shall bind them and be entitled to preference over all judgments, executions, encumbrances, or liens whensoever created.

(b) All taxes assessed shall be a lien upon and bind the property assessed from the first Monday of January of the year in which the assessment shall be made and shall continue until the taxes, with any penalty which may accrue thereon, shall be paid. However, as between grantor and grantee, the lien shall not attach until the last date fixed by law for the county clerk to deliver the tax books to the collector in each year after the tax lien attaches.

26-34-103. Liability of executor or administrator.

The personal property of any deceased person shall be liable in the hands of any executor or administrator for any tax due on the same by any testator or intestate.

26-35-201. Distraint when taxpayer about to move.

Whenever any collector shall have reason to believe that any person charged with taxes, other than those upon real estate, is about to remove from the county without paying his taxes, he may, at any time, levy and collect the taxes with costs by distress and sale.

26-35-601. Personal property taxes to be collected with real estate taxes.

(a) Each county collector in this state shall be charged with the responsibility of collecting personal property taxes shown to be due by the taxpayer as reflected by the records in the county collector's office at the time the taxpayer pays the general taxes due on real estate.

(b) Any county collector willfully accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in the county collector's office shall be deemed guilty of a misdemeanor and upon conviction shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).

(c)(1) Except as provided in subdivisions (c)(2)-(4) of this section, it is the intention of this section to require the collection of personal property taxes as reflected by the records in the office of the county collector and to prevent a taxpayer from paying and the county collector from receiving payment of general real estate taxes without payment of personal property taxes if any personal property taxes are shown to be due.

(2) The provisions of this section shall not prevent any person, firm, partnership, or corporation from paying general real estate taxes on property securing the payment of indebtedness due the person, firm, partnership, or corporation seeking to pay the taxes.

(3) Notwithstanding the other provisions of this section, a county collector shall accept payment of general real estate taxes on a parcel of property at the time the ownership of the property is being transferred if the taxpayer transferring title to the property has paid all delinquent personal property taxes.

(4) Furthermore, a purchaser in a foreclosure sale shall not be responsible for the payment of the personal property taxes required to be paid by this section.

26-36-201. Dates taxes due and payable.

(a)(1) All taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, shall be deemed to be due and payable at the county collector's office any time from the first business day of March to and including October 10.

(2) All taxes unpaid after October 10 shall be considered as delinquent.

(b)(1) It is the duty of the county collector to extend a penalty of ten percent (10%) against all delinquent taxpayers that have not paid their taxes within the time limit specified, and the county collector shall collect this penalty.

(2) No penalty shall be assessed against any taxpayer who is a member of the United States armed forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.

(c) When October 10 falls on a Saturday, Sunday, or a holiday observed by the United States Postal Service, the taxes shall become due and payable the following business day that is not a holiday observed by the United States Postal Service.

26-35-501. Time to pay – Installments.

(a)(1) All ad valorem taxes levied on real and personal property by the several county courts of the state when assembled for the purpose of levying taxes, except taxes on the property of utilities and carriers and all ad valorem taxes on real property held in escrow, shall be due and payable on and from the first business day in March to and including October 10 in the year succeeding the year in which the levy is made.

(2)(A) Every taxpayer other than a utility or carrier shall have the option to pay the taxes on real property of the taxpayer in installments as follows:

(i) The first installment of one-fourth ($\frac{1}{4}$) of the amount of the taxes shall be payable on and from the third Monday in February to and including the third Monday in April;

(ii) A second installment of one-fourth ($\frac{1}{4}$) or a first installment of one-half ($\frac{1}{2}$) if no payment was made before the third Monday in April shall be payable on and from the third Monday in April to and including the third Monday in July; and

(iii) The third installment of one-half ($\frac{1}{2}$) shall be payable on and from the third Monday in July to and including October 10.

(B) A taxpayer who does not submit installment payments in compliance with this schedule shall be deemed to have waived the option to pay in installments.

(b) All ad valorem taxes levied on the real and personal property of utilities and carriers shall be due and payable as follows:

(1) One-fourth ($\frac{1}{4}$) shall be due and payable on and from the third Monday in February to and including the third Monday in April;

(2) One-fourth ($\frac{1}{4}$) shall be due and payable on and from the third Monday in April to and including the second Monday in June; and

(3) One-half ($\frac{1}{2}$) shall be due and payable on and from the third Monday in April to and including October 10 in the year succeeding the year in which the levy is made.

(c)(1) It shall be the duty of the county collectors of the respective counties to assess a penalty of ten percent (10%) against all unpaid tax balances remaining after October 10 for every taxpayer other than a utility or carrier or after the prescribed dates listed in subsection (b) of this section for utilities and carriers.

(2)(A) No taxpayer paying in installments under subdivision (a)(2) of this section shall be assessed a penalty until such taxes become due and remain unpaid after October 10.

(B) However, if the last day for the payment of taxes on any installment is a Saturday, Sunday, or postal holiday, the last day to pay taxes without a penalty is the following business day.

(3)(A) A property tax balance payment is timely received under this subsection if mailed through the United States Postal Service and postmarked by October 10.

(B) If October 10 is a Saturday, Sunday, or postal holiday, a property tax balance payment is timely received if mailed and postmarked through the United States Postal Service the following business day.

26-35-506. Credit cards.

(a) All county collectors may accept payment of county property taxes, penalties, and associated costs by an approved credit card or debit card.

(b)(1) As authorized by subsection (a) of this section, all county collectors may enter into contracts with credit card

companies and may pay the fees normally charged by those companies for allowing the county collector to accept their cards as payment.

(2)(A) When a taxpayer pays his or her property taxes by an approved credit card, the county collector shall assess a service fee equal to the amount charged to the county collector by the credit card issuer.

(B) This charge may be added to and become part of any underlying obligation.

26-35-705. Mailing tax statements.

No later than July 1 of each year, the sheriff or collector shall be required to mail statements of taxes due by any taxpayer to the address provided by the taxpayer. In the event that the address of the taxpayer changes, the taxpayer has an obligation to furnish the correct address.

26-35-706. Postage fee — Disposition.

(a) Every county tax collector who mails tax statements may charge the taxpayers a postage fee not to exceed the cost of first-class postage to defray the expense of processing and mailing tax statements.

(b) The postage fee shall be noted on each tax statement and shall be paid at the same time or before the tax is paid.

(c) The taxpayer's receipt shall include the amount of postage fee paid.

(d)(1) Postage fees received shall be accounted for on the collector's final settlement.

(2) The collector may use the fees to purchase postage, and any amount of fees collected in any month which are not used for the purchase of postage that month shall be deposited into the county general fund.

26-36-203. Publication of delinquent personal property tax list.

(a)(1)(A) No later than December 1 in each year, the county collector shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper of the county.

(B)(i) Within seven (7) days thereafter, the newspaper shall publish the list.

(ii) The newspaper shall publish the list in at least seven-point type.

(C) If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

(2) If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(b) The publication shall show, besides the name of the taxpayer, the taxpayer's school district and the total amount of taxes delinquent, including penalties. The publication shall be in substance as follows:

"DELINQUENT PERSONAL TAX LIST

The personal Tax Books of _____ County reflect the following list of personal property to be delinquent for nonpayment of taxes for the year _____

Name	School District No.	Amount Due
_____	_____	_____
_____	_____	_____
(ACRON, R. J _____ C-11 _____ \$21.35)		
(B & B MFG. CO _____ S-1 _____ \$167.06)		

STATE OF ARKANSAS
COUNTY OF _____

I, _____, Collector of Revenue within and for _____ County in the State of Arkansas, do hereby certify that the personal tax books of _____ County reflect the foregoing list of personal property to be delinquent for nonpayment of taxes for the year _____ Witness my hand this _____ day of _____, 20__

COLLECTOR FOR
_____ County, Arkansas

(c)(1) The newspaper publishing this list shall receive as publication cost the sum of one dollar and twenty-five cents (\$1.25) per name, per insertion, which sum, together with fifty cents (50¢) per name for the county collector preparing and furnishing the list, shall be charged to the delinquent taxpayer and shall be paid by the county collector from any moneys in the county collector's possession derived from payment of personal property taxes.

(2) The receipt for the payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

(d) This section shall be cumulative to all existing laws relative to the collection of personal property taxes.

26-36-206. Distraint of goods to pay delinquent personal property taxes.

(a) At any time after October 10 in each year, after taxes may be due, the county collector shall distraint sufficient goods and chattels belonging to the person charged with taxes levied upon the personal property, to pay the taxes due upon the personal property of the person and a penalty of twenty-five percent (25%) thereon, which shall

be collected by the county collector and paid into the county school fund, and the costs that may accrue, and shall immediately proceed to advertise it in three (3) public places in the county, stating the time when and the place where the property shall be sold.

(b)(1) If the taxes for which property is distrained, and costs which shall accrue thereon are not paid before the day appointed for sale, which shall not be less than ten (10) days after taking the property, the county collector shall proceed to sell the same at public venue, or so much thereof as will be sufficient to pay the taxes and the costs of the distress and sale.

(2) The county collector shall not distraint any goods and chattels for taxes levied on real property, except as provided in § 26-3-204.

(c)(1) The county collector is authorized and empowered to levy on and sell the goods and chattels of the person liable for taxes provided, in the same manner and under the same restrictions as goods and chattels are required to be levied and sold under execution on judgment at law, when not inconsistent with the provisions of this subchapter.

(2) No goods and chattels of any person shall be exempt from levy and sale.

(d) The county collector is allowed the same fees for making distress and sale of goods and chattels for the payment of taxes which are allowed by law to the county sheriff for making levy and sale of property on execution under § 21-6-307 for each delinquent taxpayer.

(e)(1) If a taxpayer operating a business in a county is delinquent in the payment of personal property taxes for personal property owned by or used in the business, then following the certification and publication of delinquency under § 26-36-203, the county collector may distraint goods or chattels of the taxpayer owned by or used in the business under subsection (a) of this section by publication of a Notice of Distraint and Tax Sale in three (3) public places in the county or in a newspaper of general circulation in the county.

(2) The Notice of Distraint and Tax Sale shall contain:

- (A) The location, date, and time of the sale;
- (B) The name of the taxpayer and business under which the goods or chattels to be sold is assessed;
- (C) The principal sum of personal property taxes owed with a certification of the principal sum by the county collector;

(D) The following specific information: "The goods or chattels of the taxpayer listed above located within _____ County, Arkansas, is under distraint and shall be sold to satisfy the delinquency in the payment of personal property taxes under Arkansas Code § 26-36-206. Under Arkansas Code § 26-34-101, the taxes assessed on real and personal property shall constitute a lien entitled to preference over all other judgments, executions, or encumbrances, or liens whensoever created. Under Arkansas Code § 4-1-201, a buyer in ordinary course of

business does not include a person that acquires goods in a transfer in bulk or as security for or in total or partial satisfaction of a money debt."; and

(E) A statement that it is a Class B misdemeanor to remove, destroy, or deface the Notice of Distraint and Tax Sale or to interfere or obstruct the sale of or the access to the goods or chattels on the date of the sale by the county collector, the county sheriff, or their deputies.

(3) The county collector shall provide a copy of the Notice of Distraint and Tax Sale to the taxpayer by regular mail or by posting a copy at the physical location where the goods or chattels are held.

(4) The Notice of Distraint and Tax Sale shall be posted conspicuously at the location of the sale.

(5) In lieu of physically securing the goods or chattels or storing or transporting the goods or chattels to another location for sale, the sale may be held at any place of business, warehouse, storeroom, or facility owned or under the possession of the taxpayer, including without limitation the current location of the goods or chattels to be sold.

(6) It is a Class B misdemeanor to knowingly remove, destroy, or deface a Notice of Distraint and Tax Sale posted under this section or to knowingly interfere or obstruct the sale or access of the county collector, the county sheriff, or their deputies to the goods or chattels on the date of the sale.

26-36-207. Garnishment proceedings authorized.

(a) If the tax upon personal property, moneys, credits, investments in bonds, stocks, joint-stock companies, or otherwise of any person, association, or corporation shall remain unpaid after October 10 in any year and the collector is unable to find any personal property of the person, association, or corporation whereon to levy to make the taxes then due, then the collector shall present the account for taxes to any person who may be indebted to the person, association, or corporation, and demand the payment thereof. The person to whom it shall be presented shall pay over to the collector the amount of the taxes that he owes and take the collector's receipt therefor. The receipt shall be deemed and taken in all courts of this state as payment on his indebtedness to the full amount expressed on the collector's receipt.

(b) If the person should fail or refuse, on demand, to pay over the amount of the tax that he owes to the collector, the collector shall file a statement of the amount of the tax with the person so refusing, which shall operate as a garnishment upon the person so served. The collector shall proceed to collect the taxes in the manner fixed by law in cases of garnishment.

(c) No person shall be compelled to pay any debt before it may be due nor a greater amount than he may be owing the person, corporation, or association.

(d) The cost of garnishment shall be paid by the party refusing to pay the taxes when so requested.

26-36-308. Procedure for setoff generally.

(a)(1) A claimant agency seeking to attempt collection of a debt through setoff shall notify, in writing, the division and supply the debtor's name, social security number, and any other information necessary to identify the debtor whose refund is sought to be set off.

(2) Notification to the division and the furnishing of identifying information must occur on or before December 1 in the year preceding the calendar year during which the refund would be paid. Additionally, subject to the notification deadline specified, the notification shall be effective only to initiate setoff for claims against refunds that would be made in the calendar year subsequent to the year in which notification is made to the division.

(b)(1) The division shall determine whether the debtor to the claimant agency is entitled to a refund.

(2) Upon determination by the division that a debtor specified by a claimant agency qualifies for such a refund and that a refund is pending, the division shall specify its sum and indicate the debtor's address as listed on the tax return.

(3) Each claimant agency must submit all claims for any year for collection under this subchapter to the division at one (1) time.

(4) Claims to be set off shall be submitted in a form compatible with the data processing equipment of the division, or the submitting agency shall pay the actual cost of converting their list of claims to a form which can be used by the division for effecting setoff.

(c) Unless stayed by court order, the division shall, upon certification as provided in this subchapter, set off the certified debt against the refund to which the debtor would otherwise be entitled.

26-37-205. Distribution of funds.

(a) All moneys collected by the Commissioner of State Lands from the sale or redemption of tax delinquent lands shall be distributed as follows:

(1)(A) First, to the Commissioner of State Lands, the penalties, the collection fees, the sale costs, and the other costs as prescribed by law.

(B) The sale costs shall include, but not be limited to, fees for title work;

(2) Second, to each county an amount equal to the taxes due plus interest and costs to the county as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the counties within one (1) calendar year of their receipt by the Commissioner of State Lands;

(3)(A) Third, to each county an amount equal to the delinquent personal property taxes, plus penalty, of the

owner or owners of the delinquent land as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the counties after one (1) calendar year of their receipt by the Commissioner of State Lands.

(B) The Commissioner of State Lands shall review the information provided by the county collector and any other interested party to ascertain:

(i) Whether the personal property tax and penalty qualifies to be withheld from the delinquent land sale proceeds; and

(ii) The amount of personal property tax and penalty that qualifies under this subdivision (a)(3) to be withheld.

(C) If the Commissioner of State Lands is required to make a refund of the personal property taxes withheld under subdivision (a)(3)(A) of this section to a purchaser of delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the county or counties that originally received the proceeds under this subdivision (a)(3) of this section of the delinquent land sale.

(D) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(3).

(E) This section does not require the Commissioner of State Lands to search county records to determine whether an owner of tax delinquent land owes delinquent personal property taxes.

(F) This section does not grant a county a right to a lien against real property for the payment of delinquent personal property tax; and

(4) Fourth, to be placed in another escrow fund administered by the Commissioner of State Lands, the remainder, if any.

(b) If no actions are brought within the time limits prescribed under this subchapter, the remaining funds, if any, shall be distributed by the Commissioner of State Lands as follows:

(1) Ten percent (10%) of the remaining funds up to a maximum amount of five hundred dollars (\$500) shall be paid to the Commissioner of State Lands for the administration of the distribution of the funds;

(2)(A) After payment is made to the Commissioner of State Lands pursuant to subdivision (b)(1) of this section, the amount left in the remaining funds shall be paid to the former owners of the tax delinquent land.

(B)(i) "Former owner" means a person, partnership, corporation, or other legal entity capable of owning real property in the State of Arkansas and that holds record title to the real property on the date of sale by the Commissioner of State Lands.

(ii) "Former owner" does not include heirs or relations beyond the first degree of consanguinity.

(C)(i) A former owner must file an application with the Commissioner of State Lands requesting the release of the funds.

(ii) The application shall be provided by the Commissioner of State Lands and shall require proof of ownership of the tax delinquent land as well as proof of authority to act on behalf of the owner.

(iii) The application may require other information the Commissioner of State Lands deems necessary before the release of the funds.

(D)(i) The former owner shall release and relinquish all rights, title, and interests in and to the tax delinquent land.

(ii) The Commissioner of State Lands shall provide a release deed to the former owner to execute.

(E) In the event of any dispute, claim, or multiple claims of ownership or controversy regarding the release of the funds, the Commissioner of State Lands may require the party or parties to provide a court order to resolve the issues and to establish the party or parties entitled to the remaining funds.

(F) An agreement by a former owner, the primary purpose of which is to locate, deliver, recover, or assist in the recovery of remaining funds, is enforceable only if the agreement:

(i) Is in writing;

(ii) Clearly sets forth the nature of the property and the services to be rendered;

(iii) Provides a fee of not more than ten percent (10%) of the recovery;

(iv) Is signed by the former owner; and

(v) States the value of the remaining funds before and after the fee or other compensation has been deducted.

(G)(i) An agreement covered by subdivision (b)(2)(F) of this section that provides for compensation that is unconscionable is unenforceable except by the former owner.

(ii) A former owner who has agreed to pay compensation that is unconscionable may maintain an action to reduce the compensation to a conscionable amount.

(iii) The court may award reasonable attorney's fees to a former owner that prevails in the action.

(H) Subdivision (b)(2)(G) of this section does not preclude a former owner from asserting that an agreement covered by subdivision (b)(2)(F) of this section is invalid on grounds other than unconscionable compensation.

(I)(i) The Commissioner of State Lands shall make all funds payable to the former owner.

(ii) No funds shall be made payable to any other person or entity other than the former owner without a court order directing the payment to the other person or entity.

(iii) No interest shall be paid to the former owner on the funds.

(J)(i) Anyone filing a claim or assisting with the filing of a claim that results in the erroneous payment of a claim is responsible for the repayment of all funds paid.

(ii) Any claim filed fraudulently is punishable as a Class D felony; and

(3)(A) Any funds placed in escrow prior to July 1, 2005, shall be held in escrow for five (5) years and at the end of the five-year period, if the funds have not been distributed, the escrow funds shall escheat to the county in which the property is located.

(B) Any funds placed in escrow on and after July 1, 2005, shall be held for three (3) years, and at the end of the three-year period, if the funds have not been distributed, the escrow funds shall escheat to the county in which the property is located.

(c) All funds distributed to each county by the Commissioner of State Lands from the redemption or sale of tax-delinquent lands, including any interest and costs, are to be distributed to the applicable taxing units where the delinquent land is located within the county in the manner

and proportion that the taxes would have been distributed if they had been collected in the year due.

(d) All funds received by a county from the redemption of tax-delinquent land at the county level, including any penalty, interest, and costs, are to be distributed to the applicable taxing units where the delinquent land is located within the county in the manner and proportion that the taxes would have been distributed if they had been collected in the year due.

(e) This section shall be severable, and if any phrase, clause, sentence, or provision of this section is declared to be contrary to the laws of this state, the validity of the remainder of this section shall not be affected.

Chapter Six – PAYMENT AND COLLECTION OF GENERAL REAL PROPERTY TAXES

26-35-101. Escrow funds for payment of real property taxes.

(a)(1) All banks, savings and loan associations, and other financial institutions and all persons, firms, or corporations which are holders of escrow funds for payment of real property taxes, within thirty (30) days after sufficient funds have accumulated in each account for the payment of property taxes, shall notify the county collector.

(2) If sufficient funds for the payment of one (1) year's taxes on real estate have accumulated within an escrow account prior to the commencement of the period in which the collector may collect real property taxes for the year in which due, this notification shall be made within thirty (30) days after the collector is authorized by law to commence collecting real property taxes during the year.

(3) Further, those holders of escrow funds must remit payment for property taxes within sixty (60) days of receipt of the tax bills from the collector.

(4)(A) Any bank, savings and loan association, or other financial institution or any person, firm, or corporation holding escrow funds for the payment of real property taxes due on properties belonging to persons for whom the escrow accounts are being held, which fails to pay to the county collector the real property taxes on the property within the time limitation imposed by this subsection, shall be subject to a penalty of ten percent (10%) of the amount of the total taxes due.

(B) The penalties shall be paid from funds belonging to the holder of the escrow account.

(b) In no event shall moneys paid as penalties for late payment of real property taxes under the provisions of subsection (a) of this section be charged against the escrow account.

(c) All penalties collected by the county collector under subsection (a) of this section shall be credited to the various taxing units of the county in the respective proportions that each taxing unit shares in real property taxes collected by the county.

26-35-301. Duty to pay taxes.

(a) Every person shall be liable to pay tax for the lands, town, or city lots of which he may stand seized for life, by curtesy, or in dower, or may have the care of as guardian, executor, or administrator, or as agent or attorney, having the funds of the principal in his hands.

(b) It shall be the duty of each person holding lands as indicated to pay the taxes which may be assessed thereon each year.

26-35-401. Liability generally.

(a) Every person holding lands as guardian, executor, or administrator and neglecting or refusing to list or pay the taxes upon them, in the manner indicated, shall be liable to an action by his ward or devisee for any damage sustained by his neglect.

(b) Every person having the care of lands as agent or attorney as indicated having funds of the principal in his hands, for such purpose, and neglecting or refusing to list or pay the taxes on the lands shall be liable in an action to his principal for any damage the principal may have sustained by his neglect or refusal.

26-35-506. Credit cards.

(a) All county collectors may accept payment of county property taxes, penalties, and associated costs by an approved credit card or debit card.

(b)(1) As authorized by subsection (a) of this section, all county collectors may enter into contracts with credit card companies and may pay the fees normally charged by those companies for allowing the county collector to accept their cards as payment.

(2)(A) When a taxpayer pays his or her property taxes by an approved credit card, the county collector shall assess a service fee equal to the amount charged to the county collector by the credit card issuer.

(B) This charge may be added to and become part of any underlying obligation.

26-35-602. Tax money to be kept in separate account.

(a)(1) The Director of the Division of Local Affairs and Audits of the Division of Legislative Audit shall require every county collector of taxes to keep any and all tax money collected in a separate account from all other money which the county collector may have in his or her possession.

(2) A county collector shall have no authority to check on this account except in favor of a treasurer or depository to whom he or she is required to pay the money or to himself or herself for commission or salary already earned.

(b)(1)(A) Failure to comply with this section on the part of a county collector shall be a violation and shall render him or her liable to a penalty of not less than twenty-five dollars (\$25.00).

(B) Each day's failure shall be considered a separate offense.

(2) Upon finding that public funds and private funds are being jointly deposited or improperly disbursed under

this section, the director shall notify immediately the bondsmen of the offending officer and the public of the violation.

26-36-201. Dates taxes due and payable.

(a)(1) All taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, shall be deemed to be due and payable at the county collector's office any time from the first business day of March to and including October 10.

(2) All taxes unpaid after October 10 shall be considered as delinquent.

(b)(1) It is the duty of the county collector to extend a penalty of ten percent (10%) against all delinquent taxpayers that have not paid their taxes within the time limit specified, and the county collector shall collect this penalty.

(2) No penalty shall be assessed against any taxpayer who is a member of the United States armed forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.

(c) When October 10 falls on a Saturday, Sunday, or a holiday observed by the United States Postal Service, the taxes shall become due and payable the following business day that is not a holiday observed by the United States Postal Service.

26-36-202. Payment of delinquent taxes.

(a) No taxes returned delinquent shall be paid into the State Treasury except by the collector.

(b) It shall be the duty of the county clerk to add a penalty of ten percent (10%) upon all taxes returned delinquent, which shall be collected in the manner provided for the collection of delinquent taxes.

26-36-205. List of delinquent officers.

The collectors shall make a delinquent list of all delinquent clerks and other officers required to pay to the collectors the amount of revenue received by them, to be called a "list of delinquent officers."

26-36-212. Delinquent ad valorem taxes on interests in oil or gas.

(a)(1) When the ad valorem taxes on working interests, royalty interests, or overriding royalty interests in oil or gas of any taxpayer is delinquent for a period of one hundred eighty (180) days or more, any one (1) or more taxing units which are entitled to a portion of the delinquent taxes when collected shall have a cause of action against the delinquent taxpayer for that portion of the delinquent taxes and costs of collection, including the penalty and interest thereon, to which the taxing units are entitled, plus a reasonable attorney's fee.

(2)(A) Any such action shall be brought in the chancery court of the county in which the delinquent taxpayer resides or in which property of the delinquent taxpayer is situated.

(B) Any judgment awarded a taxing unit in such cause of action shall be enforceable to the same extent and in the same manner as other civil judgments.

(b)(1) Any taxpayer offering to redeem tax-delinquent property after an action has been filed as authorized in this section shall be required to pay costs, including attorney fees, incurred by any taxing unit in pursuing its remedies under this section.

(2) When any judgment rendered against a delinquent taxpayer pursuant to this section is satisfied, the tax liability on the property and the amount required to be paid to redeem the property shall be reduced by the amount of the taxes, penalty, and interest included in the judgment.

26-3-203. Mobile homes and manufactured homes.

(a) Mobile homes and manufactured homes shall be deemed real property for the purpose of ad valorem property taxation.

(b) Real property taxes and any interest, penalties, or other charges on a mobile home on a leased site in a mobile home park or any other leased site, and any assessment or user fee chargeable to the owner of the mobile home and constituting a lien, shall be assessed and levied against the owner of the mobile home whose name appears on the certificate or other acceptable evidence of ownership, and shall be a lien on the mobile home or manufactured home only.

(c) When the property tax on mobile homes and manufactured homes which are now assessed as real property become delinquent, the delinquent real property tax shall be attached to the personal property tax of the owner of the mobile home or manufactured home and the collector shall not accept payment of the personal property taxes without collecting payment of the delinquent real property taxes at that time.

26-26-1118. Limitation on increase of property's assessed value.

(a)(1)(A) There is established a homestead property tax credit for each assessment year that reduces the amount of real property taxes assessed on the homestead of each property owner by three hundred fifty dollars (\$350).

(B) However, an assessment shall not be reduced to less than zero dollars (\$0.00).

(2) Each property owner shall pay the reduced tax amount to the county.

(3) The homestead property tax credit adopted by this section shall be reflected on the tax bill sent to the property owner by the county collector.

(4) The county and taxing units within the county are entitled to reimbursement of the tax reduction resulting from the homestead property tax credit in accordance with § 26-26-310.

(b)(1) Each county assessor shall be responsible for identifying those parcels of real property that are used as homestead residences prior to issuing tax bills.

(2)(A) Each property owner shall register with the county assessor proof of eligibility for the property tax credit if the property owner intends to claim a property tax credit.

(B)(i) The registration may be attached to the deed or other instrument conveying an interest in real property and filed with the circuit clerk, who shall remit the registration to the county assessor.

(ii) The registration form shall not be filed by the circuit clerk.

(C) The property owner may submit a registration for the property tax credit directly to the county assessor.

(3) In no event shall the property tax credit authorized by subdivision (a)(1) of this section be allowed after October 10 of the year after the assessment.

(4)(A) A parcel of real property shall qualify as a homestead prior to January 1 of the year after assessment to be eligible for the property tax credit.

(B) Once a parcel of real property is determined to be eligible for the property tax credit, the parcel of real property shall remain eligible for that year regardless of a change in the use of the parcel of real property during the year.

(5)(A) The parties to a transfer of real property may prorate, as between themselves, the property tax credit and the benefits of the property tax credit by agreement of the parties.

(B) If a parcel of real property qualifies for the property tax credit, the property tax credit shall apply regardless of who or what entity pays the property tax.

(6)(A) When real property is transferred, the purchaser of the real property shall notify the county assessor of the new use of the real property.

(B) The notification may be by affidavit provided by the purchaser of the real property or on a form provided by the county assessor.

(7)(A) The Division of Vital Records of the Department of Health shall send to the county assessor a monthly report listing the residents of that county who have died.

(B) The report shall be sent to each county assessor by:

- (i) Electronic mail;
- (ii) Fax; or
- (iii) United States Postal Service.

26-26-1119. Prohibited conduct — Penalties — Time limitation.

(a)(1) No property owner shall claim more than one (1) homestead property tax credit for each year.

(2)(A) If the county assessor determines that a property owner has claimed more than one (1) homestead property tax credit in a year, in addition to repayment of the homestead property tax credit, the designated preparer of the tax books shall extend a penalty of one hundred percent (100%) of the amount of the unlawfully claimed homestead property tax credit.

(B)(i) If the property owner has unlawfully claimed a homestead property tax credit in a county other than the county where his or her lawfully claimed homestead property tax credit was claimed, then the property owner shall pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes.

(ii) If the property owner has unlawfully claimed a homestead property tax credit in the same county that he or she lawfully claimed a homestead property tax credit, then the property owner shall elect to either:

(a) Pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes; or

(b) Not claim a homestead property tax credit on any property in the county or on any other property in the state for two (2) years for each year that the credit was claimed unlawfully.

(C) In order to qualify for the homestead property tax credit after repayment of an unlawfully claimed homestead property tax credit and payment of a penalty, the property owner shall register with the county assessor according to § 26-26-1118(b)(2)(A).

(b)(1) Every property owner shall report to the county assessor a change in eligibility to claim a property tax credit or a change in use of the property prior to January 1 of the year following the change.

(2) If the county assessor determines that a property owner has failed to report a change in the eligibility to claim a property tax credit or has failed to register a required change in the use of the property, the designated preparer of the tax books shall extend, in addition to repayment of the unlawfully claimed homestead property tax credit, the correct property tax due along with a penalty of one hundred percent (100%) of the amount of the unlawfully claimed homestead property tax credit.

(3)(A) If the property owner has unlawfully claimed a homestead property tax credit in a county other than the county where his or her lawfully claimed homestead property tax credit was claimed, then the property owner shall pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes.

(B) If the property owner has unlawfully claimed a homestead property tax credit in the same county that he or she lawfully claimed a homestead property tax credit, then the property owner shall elect to either:

(i) Pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes; or

(ii) Not claim a homestead property tax credit on any property in the county or on any other property in the state for two (2) years for each year that the credit was claimed unlawfully.

(c)(1) Penalties assessed under this section shall bind the real property and shall be entitled to preference over all judgments, executions, encumbrances, or liens, whenever created, until the penalties are repaid.

(2) Penalties collected under this section shall be remitted to the county treasurer to be credited to the county general fund.

(d)(1) The debt owed for the repayment of an unlawfully claimed homestead property tax credit assessed under this section shall bind the real property and shall be entitled to preference over all judgments, executions, encumbrances, or liens, whenever created, until it is repaid.

(2) A homestead property tax credit repaid under this section from a person who was not entitled to claim a credit shall be remitted to the Treasurer of State for deposit in the Property Tax Relief Trust Fund.

(e)(1) The property owner may appeal to the county court the determination by a county assessor that:

(A) The property owner shall repay an unlawfully claimed homestead property tax credit;

(B) The property owner shall pay penalties; or

(C) Any other determination that the property owner has violated this section.

(2) To appeal the determination by a county assessor, the property owner must file a petition with the county court within thirty (30) days from the date of the determination by the county assessor.

(3) After the petition is filed, the county court shall set a hearing within thirty (30) days after the filing of the petition.

(4) At the hearing, the property owner and county assessor shall present evidence to support their positions.

(5) The county court shall provide the property owner, county assessor, and county clerk with the county court's decision in writing within ten (10) business days after the hearing.

(6) The property owner or county assessor may appeal the county court's decision to circuit court within thirty (30) days after the date of the decision.

(f)(1) No penalties under this section shall be imposed against a property owner for an unlawfully claimed property tax credit after the expiration of three (3) years from the date the property tax credit was claimed.

(2) No repayment requirement under this section shall be imposed against a property owner for an unlawfully claimed property tax credit after the expiration of three (3) years from the date the property tax credit was claimed.

(3) This section does not alter the property owner's deadline to claim the homestead property tax credit as provided in § 26-26-1118(b)(3).

26-26-1120. Disabled persons.

(a) As used in Arkansas Constitution, Amendment 79, the term "disabled person" means a person who:

(1) Is disabled for purposes of Subchapter XIX of the Social Security Act as in effect on January 1, 2003, for any period during the calendar year;

(2) Is a permanently and totally disabled veteran as defined by 38 C.F.R., Part IV, as in effect on January 1, 2003; or

(3) Has received permanent and total disability insurance benefits for any period of time during the calendar year.

(b)(1) When a disabled person or a person sixty-five (65) years of age or older sells his or her real property, the purchaser shall not be entitled to claim any reduction to the real property's assessed value.

(2) On or after January 1 of the year following the date of the sale, the county assessor shall assess the real property at its full market value, unadjusted for assessment limitations required by Arkansas Constitution, Amendment 79.

26-37-101. Transfer of tax-delinquent lands.

(a)(1) All lands upon which the taxes have not been paid for one (1) year following the date the taxes were due, October 10, shall be forfeited to the State of Arkansas and transmitted by certification to the Commissioner of State Lands for collection or sale.

(2) No tax-delinquent lands shall be sold at the county level.

(b) The county collector shall hold all tax-delinquent lands in the county for one (1) year after the date of delinquency, and, if the lands are not redeemed by the certification date, which shall be no later than July 1 of the following year, the collector shall transmit it to the state by certification, after notice as provided in this chapter, indicating all taxes, penalties, interest, and costs due and the name and last known address of the owner of record of the tax-delinquent lands.

(c) Upon receipt of the certification, title to the tax-delinquent lands shall vest in the State of Arkansas in care of the Commissioner of State Lands.

26-37-102. Publication of notice — Fee.

(a) The county collector in each county shall, not less than thirty (30) days nor more than forty (40) days prior to the certification of the land, cause to be published in a newspaper of general circulation in the county:

(1) A list of real property not previously redeemed;

(2) The names of the owners of record;

(3) The amount of the taxes, penalties, interest, and cost necessary to be paid to redeem the property;

(4) The date upon which such period of redemption expires; and

(5) Notice that unless the property is redeemed prior to the expiration of the period of redemption, the lands will be forfeited to the state.

(b) Fees for the publication shall be the same as set forth in § 26-37-108 [repealed].

26-37-103. Verification by county assessor.

(a) Prior to certification to the Commissioner of State Lands, the county assessor shall:

(1) Verify the assessment to establish value on all parcels to be certified;

(2) Verify the name and last known address of the owner of record of the tax-delinquent land; and

(3) Determine whether the tax-delinquent land exists.

(b) If the land is found to be nonexistent, the county assessor shall remove the delinquent entry from the assessment rolls.

(c) No tax-delinquent lands shall be certified to the Commissioner of State Lands without the assessor's verification.

26-37-104. Costs of notices.

(a) All costs of notice shall be added to the costs to be collected from the purchaser or redeemer.

(b) Costs of notice shall include, but not be limited to, certified mail costs, newspaper and catalog costs, and title work.

26-37-105. Collection fee.

The Commissioner of State Lands shall charge a twenty-five dollar (\$25.00) collection fee for each deed issued by the Commissioner of State Lands, whether the land is redeemed or sold.

26-37-106. Recording of delinquent list.

(a)(1) The county collectors of this state shall cause a list of the delinquent lands in their respective counties, as corrected by the county collectors, to be entered in a permanent record appropriately labeled.

(2) The list shall be a permanent public record and open to the inspection of the public at all times.

(b) The county clerk shall certify that the total amount of delinquent lands in this permanent record is equal to the credit allowed the county collector for delinquent lands on the current tax settlement.

(c) The record, so certified, shall be evidence of the facts contained in the list and certificate.

26-37-107. Publication of delinquent list.

(a)(1)(A) The county collectors of this state shall cause the list of the delinquent lands in their respective

counties to be prepared and a copy of the list to be delivered to a legal newspaper of the county by no later than December 1 of each year.

(B)(i) Within seven (7) days thereafter, the newspaper shall publish the list.

(ii) The newspaper shall publish the list in at least seven-point type.

(C) If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

(2) If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(3) The list of delinquent lands shall contain at least the name of the owner and the legal description of the property as was recorded on the tax book.

(b) The publication shall be in substance as follows:

"DELINQUENT REAL ESTATE TAX LIST

The Real Estate Tax Books of _____ County reflect the following list of real property to be delinquent for nonpayment of taxes for the year _____ (The amount included in the "Tax, Penalty and Cost" column may not include all penalties and costs and will not include interest and special improvement assessments that may be due at the time of payment.)

NAME OF OWNER LEGAL DESCRIPTION BASE DELINQUENCY

Brown, Bill pt. W ½ NE SW Sect 6 Twp 17 Rn
5 5 Acs\$44.25

Doe, John Lot 3 Blk 5 Plainview Add.....\$31.25

Jones, John W ½ Lot 8 Blk 54 Meriweather
Trust\$42.24

Roe, Richard SW ¼ SE frac14; Sec 12 Twp
18E Rn 6E 40 Acs\$37.25

NOTICE IS HEREBY GIVEN THAT said several tracts, lots or parts of lots, will be held as delinquent for a one-year period from this date and then certified to the State of Arkansas, Commissioner of State Lands, for collection or to be sold, unless the delinquent taxes, penalties, and costs are paid before the end of the one-year period.

(Date of Notice) _____ Collector _____
County."

(c)(1) The legal fee for each required publication of delinquent real property tax lists shall be one dollar and fifty cents (\$1.50) per tract per insertion.

(2) The fee shall be added as costs of forfeiture and shall be paid by the county collector from any moneys in the county collector's possession derived from the payment of real property taxes.

(3) The receipts for the payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

26-37-109. Redemption of lands not transferred.

(a)(1) The county collectors of the various counties of the State of Arkansas are authorized to charge a fee of two dollars and fifty cents (\$2.50) for the issuance of each certificate of land redemption for each parcel of tax-delinquent land redeemed in their office.

(2) This fee shall be deposited in the county general fund.

(b) Each county quorum court may authorize the county collector or the county treasurer to accept payment for the redemption of tax-delinquent land which has not been transferred to the Commissioner of State Lands.

(c) The county collector shall pay over to the county treasurer on the first of each month or within five (5) days thereafter all amounts collected under this section. However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk or collector, which certificate shall be issued on or before the thirtieth day of each month, the county treasurer will transfer to the various funds the amount due each fund, such as the county, school, or municipality fund, from the amounts collected under this section.

26-37-201. Publication of notice — Fee.

(a)(1) The Commissioner of State Lands shall publish a notice of sale of land upon which the ad valorem property taxes have not been paid in a newspaper having general circulation in the county where the land is located.

(2) The publication fee for the notice shall be the same as set forth in § 26-37-107.

(b) The notice shall:

(1) Contain the assessed value of the land;

(2) Contain the amount of taxes, interest, penalties, and other costs due on the land;

(3)(A) Contain the name of the owner, the legal description, and parcel number of the land.

(B) A part or abbreviated legal description shall be sufficient in the notice if the name of the owner and parcel number are listed;

(4) Contain a list of all interested parties; and

(5) Indicate that the land will be sold to the highest bidder if the bid is equal to at least the assessed value of the land as certified to the Commissioner of State Lands.

(c) The highest bidder shall pay all taxes, interest, penalties, and other costs.

(d) Failure of the notice to contain the information required in subsection (b) of this section invalidates an auction sale of the land.

(e) As used in this section, "interested party" has the same meaning as in § 26-37-301.

Chapter Seven - COLLECTOR'S COMMISSIONS AND FEES

ACA 21-6-305. COLLECTOR OF REVENUE

a) The collector shall be allowed commissions for collecting the revenue and for certifying the amount of real property tax reduction to the Chief Fiscal Officer of the State pursuant to § 26-26-310, as follows:

(1) For the first ten thousand dollars (\$10,000) collected, five percent (5%) in kind;

(2) For all sums over ten thousand dollars (\$10,000) and under twenty thousand dollars (\$20,000) collected, four and one-half percent (4.5%) in kind;

(3) For all sums over twenty thousand dollars (\$20,000) collected, four percent (4%) in kind; and

(4) For the amount of real property tax reduction certified to the Chief Fiscal Officer of the State, four percent (4%) in kind.

(b) All commissions allowed to the collector by this section or any other law shall be paid into the county treasury as general revenues.

(c)(1) Commissions received by the county collector shall be used by the county collector to offset administrative costs.

(2)(A) The county collector may set aside up to ten percent (10%) of the gross commissions collected annually to be credited to the county collector's automation fund:

(i) To operate the office of the county collector;

(ii) For administrative costs; and

(iii) To purchase, maintain, and operate an automated record-keeping system.

(B) The acquisition and update of software for the automated accounting and record-keeping system shall be a \permitted use of these funds.

(3) Moneys deposited in this fund may accumulate and shall be appropriated and expended for the uses designated in this section by the quorum court at the direction of the county collector.

(d) All moneys not used by the county collector to offset administrative costs or set aside into the county collector's automation fund shall be prorated to the appropriate taxing entities.

ACA 21-6-305. SCHOOL DISTRICT ACCOUNTS - COLLECTOR'S COMMISSION

Formula for rate of commission under Act I20 of 1941

\$ 10,000.00 - 5%	\$500.00
20,000.00 - 4%	800.00
\$ 30,000.00	\$1,300.00

ACA 21-6-104. DETERMINATION OF FEE WHERE NO FIXED FEE

In all cases where any officer or other person is required to perform any duty for which no fees are allowed by any law, he or she shall be entitled to receive such pay as would be allowed for similar services.

ACA 14-90-913. MUNICIPAL IMPROVEMENT DISTRICT-FEES OF COLLECTOR.

The county collector shall receive a commission of one and one-half percent (1 1/2%) for collection of annual taxes.

ACA 14-92-230. SUBURBAN IMPROVEMENT DISTRICT-COLLECTION OF TAXES-COMMISSION OF COLLECTOR.

For his or her services in making the collections, including prepayments, the collector shall receive a commission of one and one-half percent (1.5%). In the case of prepayments, the maximum commission shall be the lesser of one and one-half percent (1.5%) or fifty dollars (\$50.00).

The taxes shall be paid over by the collector to the depository of the district at the same time he or she pays over the county funds.

ACA 14-284-121. FIRE PROTECTION DISTRICT-FEE OF COLLECTOR.

The county collector, in collecting annual benefit assessments and taxes in fire protection districts shall deduct one percent (1%) of the annual benefit assessments or taxes, and retain one-half of one percent (1/2 of 1%) as his fee for collecting.

ACA 14-284-215. FIRE PROTECTION IMPROVEMENT DISTRICT (OUTSIDE OF CITIES AND TOWNS) - FEE OF COLLECTOR.

The county collector, in collecting annual benefit assessments and taxes in fire protection districts outside of cities and towns, shall deduct three percent (3%) of the benefits collected, and shall retain one-half (1/2) thereof (or one and one-half percent (1.5%) for collecting the benefits.

ACA 14-86-1303 IMPROVEMENT DISTRICTS-COUNTY COLLECTOR'S FEE- ONE RECEIPT ISSUED FOR LANDS REDEEMED IN COUNTIES OF MORE THAN 150,000 POPULATION.

The county collector shall be entitled to fee equal to ten percent (10%) of the combined tax and penalty collected on redeemed land and shall receive a fee of ten percent (10%) of the combined tax and penalty collected of redeemed

improvement district property, or twenty five cents (\$.25) per call, whichever is greater.

ACA 14-86-904 & 14-86-905 TAX COLLECTOR'S COMMISSION FOR EXTENDING AND COLLECTING IMPROVEMENT DISTRICT TAXES

The tax collector shall, in counties operating under the Unit Tax Ledger System, receive a commission of two percent (2%) for extending the improvement district taxes and an additional two percent (2%) for collecting them.

ACA 14-86-1001 COLLECTION OF DELINQUENT IMPROVEMENT DISTRICT TAXES OR ASSESSMENTS TRANSFERRED TO COUNTY TAX COLLECTOR

The county collector shall be entitled to receive a fee for the collection of delinquent taxes and assessments of improvement districts.

ACA 20-17-1118 CEMETERY IMPROVEMENT DISTRICT-TAX COLLECTOR'S FEE

The county collector shall deduct one percent (1%) of the annual benefit assessments or taxes collected in the cemetery improvement district and shall retain one-half of one percent (1/2 of 1% or 0.5%) as the fee for collecting the taxes and shall pay over the remaining one-half of one percent (1/2 of 1% or 0.5%) to the county clerk.

ACA 26-78-106 COLLECTION OF VEHICLE TAX

The county collector shall receive a three percent (3%) commission of the total amount of vehicle tax collected, within counties that levy such tax.

ACA26-61-107, 26-61-108, & 26-61-110 CLASSIFICATION AS TIMBERLAND COLLECTION

The county tax collection shall receive a two percent (2%) commission for the collection of timberland taxes

ACA 26-36-206 FEES ALLOWED COLLECTOR FOR DISTRAINT

The county collector shall receive a 25% penalty for the county school fund and the same fees allowed for a sheriff under 21-6-307 for each delinquent taxpayer.

ACA 26-76-103 COUNTY PRIVILEGE AND LICENSE TAXES-BLANK LICENSES SIGNED, COUNTER-SIGNED AND FILLED IN

The collector shall be entitled to five percent (5%) commission on each license for amount collected, to be paid by the person receiving the license.

ACA 26-37-109 REDEMPTION OF LANDS NOT TRANSFERRED

The county collectors of the various counties of the State of Arkansas are authorized to charge a fee of two dollars and fifty cents (\$2.50) for the issuance of each certificate of land redemption for each parcel of tax delinquent land redeemed in their office. This fee shall be deposited in the county general fund.

Chapter Eight - DESCRIPTION OF RECORD FILES - (BOOKS)

This section was included to assist newly elected county collectors by describing the commonly kept record files in the office of the collector. The following is a description of the records that are kept in some collectors' offices around the state. These records are not necessarily required by law to be kept in this format, but are kept in this manner as a practice of good office management.

RECORD FILES OR BOOKS

Master Card File - A card file is prepared for all real estate taxpayers which include the parcel numbers of each piece of property they own or pay taxes on. These cards are filed with the real estate statements and are updated every year by noting the changes in the assessor's book.

Mortgage and Loan Company List - A list of each mortgage or loan company paying real estate taxes in the county needs to be maintained. The list should include the name and address of the loan company and the parcel number of each piece of property that the company pays taxes on. A note should also be made if certain parcels are VA exempt.

Veterans Administration Exemption List - A file of all property owners who are allowed either total or partial exemption from personal and real estate taxes should be maintained. This involves keeping a list of letters for the Department of Veterans Affairs stating the percentage of determined disability. A letter has to be on file before any exemption can be granted.

Delinquent Personal Tax Book - This book lists all persons who are delinquent in paying their personal taxes. The book is prepared after the deadline of October 10. It is listed by city and school district and alphabetically by taxpayers last name.

Delinquent Improvement District Book - This book lists all improvement districts in the county and which taxpayers are delinquent in their taxes.

Ledger - This is kept by the collector and lists all accounts that collect tax revenue in the county. This includes school districts, improvement districts, cities etc. Accounts are posted by month to show a monthly collection amount as well as a year to date total.

Journal - The journal lists the date, control number range for check out, amount for each check out, and which account the money was deposited in. Every account is listed, totaled and balanced at the end of the month.

Delinquent Improvement Redemption Certificates File - When a taxpayer is delinquent in real estate taxes he has to

redeem his property when the taxes are paid. A redemption certificate has to be completed and back taxes paid to complete the process of redeeming property. The certificates are a three part form with one copy to the property owner or tax payer - one copy to the improvement district collected for - one copy for the collectors file.

Deposit Slips - Each deposit slip is a three part form with one copy staying with the check up - one copy in the master file (chronological order) - one is kept by the bank and returned with the bank statement.

Check Out Sheet - This is a form that shows the taxes collected by various accounts for a certain period of time. A check out period could be one day or several days depending on the number of collections. This will vary with the collection schedule.

Post Card Reminders - Several county collectors send out a post card after October 10 to all delinquent taxpayers in the county, both personal and real estate. This card reminds the taxpayer to pay their taxes before the delinquent tax list is prepared and published in the newspaper.

Chapter Nine - RECORDS MAINTAINED BY COLLECTOR

ACA 14-25-102. Accounting procedures-Bank Accounts.

All county officials of this State who receive public funds, by virtue of their office, shall maintain all such public funds in depositories approved for such purposes by law. Such funds shall be maintained in these depositories in the name of the county office, with the official's name appearing secondarily to the name of the county office.

ACA 14-25-103 . Accounting procedures-Deposit of funds.

All funds received by a county official, by virtue of his official position, shall be deposited intact to the accounts authorized in ACA 14-25-102 of this Act. This Section shall apply to all public funds coming into the hands of the official, including but not limited to the following: fines, fees, taxes, trust funds, federal funds, etc. Public funds received by one county official, and required by law to be transferred to another county official, shall be deposited into the account of the first official receiving such funds, and then a check shall be written upon that account to properly transfer the funds.

ACA 14-25-104. Accounting procedures-Pre-numbered checks.

All disbursements of county funds, except as noted in ACA 14-25-105 which refers to petty cash funds, are to be made by pre-numbered checks drawn upon the bank account of that county official. Such checks shall be of the form normally provided by commercial banking institutions and shall contain as a minimum the following information:

- a. Date of issue.
- b. Check number.
- c. Payee.
- d. Amount of both in numerical and written form.
- e. Signature of authorized disbursing officer of the county office.

The county official shall maintain printers' certificates as to the numerical sequence of checks printed.

ACA 14-25-105 . Accounting procedures-Petty cash funds.

County officials are hereby permitted to establish Petty Cash Funds, so long as such funds are maintained on the basis set forth in this section. The establishment of such fund must be approved by the Quorum Court. In establishing such a fund, a check is to be drawn payable to "Petty Cash". That amount may be maintained in the county offices for the handling of small expenditures for such as (;) light bulbs, delivery fees, etc. A paid-out slip is to be prepared for each item of expenditure from that fund, and signed by the person

receiving the moneys. These paid-out slips shall be maintained with the Petty Cash. When the fund becomes depleted, the county official may then draw another check payable to "Petty Cash" in an amount which equals the total paid-out slips issued, and at that time, the paid-out slips shall be removed from the "Petty Cash Fund," and utilized as invoice support for the check replenishing Petty Cash.

ACA 14-25-106. Accounting procedures-Fixed asset records.

a)(1) All county officials shall establish by major category and maintain, as a minimum, an itemized listing of all fixed assets owned by, or under the control of, their offices.

(2) Each county official shall maintain the listing unless the quorum court designates one (1) county official or employee of the county to be responsible for maintaining the list for the county.

(3) Each county official shall total the listing by category with a total of all categories. The categories of fixed assets may include without limitation:

- (A) Land;
- (B) Buildings;
- (C) Motor vehicles; and
- (D) Equipment.

(4) The listing shall contain as a minimum:

- (A) Property item number, if used by the county;
- (B) Brief description;
- (C) Serial number, if available;
- (D) Location of property;
- (E) Date of acquisition; and
- (F) Cost of property.

(b) Fixed asset records shall constitute a part of the general records of the county and, accordingly, shall be made available for utilization by the auditor at the time of audit.

ACA 14-25-107. Accounting procedures-Reconciliation of bank accounts.

(a) All county officials maintaining bank accounts as prescribed in §14-25-102 shall reconcile, on a monthly basis, the bank balance to the book balance.

(b) The reconciliations shall take the following form:

County of _____

Date _____

Amount Per Bank Statement Dated _____ \$.00

ADD: Deposits in transit (Receipts recorded in Cash Receipts Journal not shown on this bank statement).

<u>DATE</u>	<u>RECEIPT NO.</u>	<u>AMOUNT</u>
		\$.00
		.00
		.00 .00

DEDUCT: Outstanding Checks (Checks issued and dated prior to date of bank statement per Cash Disbursements Journal not having yet cleared the bank).

<u>DATE</u>	<u>PAYEE</u>	<u>AMOUNT</u>
		\$.00
		.00
		.00 .00
RECONCILED BALANCE		<u>\$.00</u>

This reconciled balance shall agree to either the cash balance as shown on the official's check stubs running bank balance, or the official's general ledger cash balance, whichever system the official employs.

ACA 14-25-108 . Pre-numbered receipts.

(a)(1) All items of income, except as noted in subsection (b) of this section, are to be formally receipted by the use of prenumbered receipts or mechanical receipting devices such as cash registers or validating equipment.

(2) In the use of prenumbered receipts the following minimum standards shall be met:

(A) Receipts are to be prenumbered by the printer, and a printer's certificate obtained and retained for audit purposes. The certificate shall state the date printing was done, the numerical sequence of receipts printed, and the name of the printer;

(B) The prenumbered receipts shall contain the following information for each item receipted:

- (i) Date;
- (ii) Amount of receipt;
- (iii) Name of person or company from whom money was received;
- (iv) Purpose of payment;
- (v) Fund to which receipt is to be credited;
- (vi) Signature of employee receiving money;

(C) The original receipt should be given to the party making payment. One (1) duplicate copy of the receipt shall be maintained in numerical order in the receipt book and made available to the auditors during the course of annual audit. Additional copies of the receipt are optional with the county office and may be used for any purposes it deems fit; and

(D) All copies of voided receipts shall be retained for audit purposes.

(3) The use of mechanical receipting devices, which accomplish the same purpose as prenumbered receipts, is

acceptable and is encouraged where such equipment is utilized.

(b) This section shall not apply to the county collector's office in regard to the collection of property taxes. However, this section shall apply to the collector's office for receipting of all other moneys.

ACA 14-25-108 . Accounting procedures-Receipting personal and real property taxes.

The provisions of ACA 14-15-108 shall not apply to the County Collector's office in regard to the collection of property taxes. However, these provisions shall apply to the collector's office for receipting of all other moneys.

ACA 14-25-113. Accounting procedures-County collectors-Salary basis.

a) The collector, in addition to following the procedures and requirements of §§ 14-25-101 – 14-25-108, shall establish and maintain a system of bookkeeping that meets the minimum requirements of a cash receipts journal and a cash disbursements journal for the recording and disbursing of tax collections.

(b)(1) Checks written shall be recorded in a cash disbursements journal that indicates the date, payee, check number, and amount of each check written.

(2) The cash disbursements journal shall also contain the classification of the disbursement.

(c)(1) Receipts shall be recorded in a cash receipts journal that indicates the:

- (A) Date of the receipt;
- (B) Identification of payor;
- (C) Receipt number;
- (D) Total amount received; and
- (E) Classification of receipts.

(2) If mechanical receipting devices such as cash registers are used, the cash receipts journal shall indicate the:

- (A) Date of collections;
- (B) Tape number, if applicable;
- (C) Total amount collected; and
- (D) Classification of collections.

(d)(1) The cash disbursements journal and the cash receipts journal shall be totaled monthly and on a year-to-date basis.

(2) The cash disbursements journal shall be reconciled monthly to total bank disbursements as indicated on the monthly bank statements.

(3) The cash receipts journal shall be reconciled monthly to total bank deposits as shown on the monthly bank statement.

(e) The collector shall be required to maintain such books and records as prescribed by this chapter and shall keep all books and records posted on a current basis, making an entry into the cash receipts journal for all items of

cash receipts and an entry into the cash disbursements journal for each disbursement made.

Cash Receipts and Disbursement (Disbursements)

Journal Detail:

Set up Columns in the Journal as follows:

1. Date
2. Explanation (Inclusive receipt numbers collected or payees (payee's name)
3. Check number
4. & 5. Cash Receipts (In & Out)
6. & 7. Bank Account (In & Out)

Revenue Section:

8. Taxes Collected
9. Penalties Collected
10. Costs Collected

Disbursement Section:

11. Paid to County
12. Paid to Cities
13. Paid to Improvement Districts

The County Collector shall be required to maintain such books and records as prescribed by ACA 14-25-101 through 14-25-114 and shall keep all books and records posted on a current basis making an entry into the Receipt Journal for all items of cash receipts, and an entry into the Disbursements Journal for each and every disbursement made.

ACA 14-90-905. Municipal improvement districts-Certification of list of delinquency.

Within thirty (30) days after the expiration of the period allowed for the payment of the first annual special assessment, the county collector shall certify to the clerk of the chancery court of the county in which the district lies a list of the lands which have become delinquent by reason of the non-payment of the said first annual special assessment within the time specified under ACA 14-90-903. On such list the county collector shall show the name of the supposed owner as it appears on the tax books, describe the delinquent lot, block or parcel of land and indicate after each description the amount of the delinquent installment and the year in which such installment became due.

ACA 14-90-908. Municipal improvement districts-List of lands delinquent certified to clerk of chancery court-Contents.

Within thirty (30) days after the expiration of the period allowed for the payment of the first installment of general taxes, the county collector shall certify to the clerk of the chancery court of the county in which the district lies a

list of the lands which have become delinquent by reason of the nonpayment of the annual installments within the time specified under ACA 14-90-907. However, in counties where collections are made in more than thirty-five (35) improvement districts, then the county collector shall have ninety (90) days within which to make such certification. Separate lists shall be made for each district, if the county collector collects the annual installments of more than one district. On such list the county collector shall show the name of the supposed owner as it appears on the tax books, describe the delinquent lot, block or parcel of land, and indicate after each description the amount of the delinquent installment and the year in which such installment became due. Until such time as the county collector has certified to the clerk of the chancery court the list mentioned above or the lands which have become delinquent the county collector may continue to receive payment of the delinquent annual taxes in the same manner and to the same effect as if said payment had been made prior to the time same became delinquent.

ACA 20-17-1113. Cemetery improvement districts-Maturity date of annual benefits-Penalty for delinquency.

All annual benefits extended and levied under the terms of ACA 20-17-1101 through 20-117-1118 shall be payable between the third Monday in February and the third Monday in April of each year. If any annual benefit assessments levied by the board in pursuance to this act are not paid at maturity the collector shall not embrace such assessments in the taxes for which he shall sell the lands, but he shall report such delinquencies to the board of commissioners of said district, who shall add to the amount of the annual benefit assessment a penalty of ten percent (10%); and the board of commissioners shall enforce the collection by chancery proceedings in the chancery court of the county in the manner provided by ACA 14-126-426 through 14-126-432. However, the owner of property sold for taxes there under shall have the right to redeem it at any time within two (2) years from the time when his lands have been stricken off by the commissioner making the sale.

ACA 26-25-106. Use of voluntary tax for other purposes

Whenever the electors of any county of this state may levy a voluntary tax, it shall be unlawful for the county judge, the county court, or any other county official to use or allocate any moneys derived from any voluntary tax for purposes other than for which it was levied and collected. Any county official violating the provisions of this section shall, upon conviction, be removed from office.

ACA 26-28-108. Tax books-Delivery of tax books to collector.

On or before February 1 of each year, the preparer of tax books of each county shall make out and deliver the tax books of his or her county to the collector with the preparer's warrant attached, under his or her hand and the seal of his or her office, authorizing the collector to collect the taxes. The collector shall give a receipt for the tax books, in which the amount of the different taxes shall be separately stated, and the county clerk shall file the receipt in the records of the county. (ACA 26-28-108)

ACA 26-28-204. Unit tax ledger system-Recorded real estate transfers certified to collector-Necessary forms authorized.

In all counties in the State of Arkansas where the Unit Tax Ledger System is installed, the Recorder of Deeds shall, immediately upon recording any instrument of any kind that transfers or conveys title to real property from one (1) person, firm, corporation, organization, State, county or municipality to another, or whenever title to real property, by whatever means, passes on to another, shall certify to the county collector the name and address of the grantor or devisors, when known or when same can be ascertained, and the name and address of the grantee or devisee, when known or when same can be ascertained, the book number of the record, and the page on which said instrument is recorded, the kind and character of the instrument and the date thereof. Accordingly, all necessary forms and records required to perfect the installation of the tax system contemplated by ACA 26-28-201 through 26-28-205 are hereby authorized, and all laws and parts of laws relating to the manner of handling real and personal property taxes are amended to conform to such system, insofar as the collection thereof is concerned, in the counties which, through their Quorum Courts, shall adopt the terms and provisions of ACA 26-28-201 through 26-28-205.

ACA 26-35-604. Death of a Collector Tax receipts-Triplicate receipts of successor.

The new county collector shall execute receipts in triplicate, to be attested by the clerk of the county court, for the tax books so delivered and showing the amount already collected upon them and the amount uncollected; also receipts in triplicate for the amount of taxes collected by the deceased collector from all sources and paid over to him by the executor or administrator, one of each of which receipts shall be certified by the county clerk to the Auditor of State, who shall thereupon charge the new collector with the balance of the State taxes due on the tax book and the amount paid over to him by the executor or administrator of the deceased county collector. Another shall be filed with the county clerk, who shall thereupon charge the new county collector with the balance of taxes due on the tax books and with the amount paid over by such executor or administrator.

The third shall be given to the executor or administrator of the deceased county collector.

ACA 26-35-603. Tax receipts-Form of receipt for tax books.

In the receipts mentioned in ACA 26-35-603, it shall be specified particularly on what account the moneys mentioned were received, whether from taxes or from other sources.

ACA 26-35-1004. Tax receipts-Form of tax receipts.

The county collector, whenever any taxes are paid, shall give the person paying them a receipt dated, numbered and filled out so as to show by whom, on what, and amount of taxes paid, amount of land and personality, and percentage rate at the foot of the receipts. The receipt shall be prepared for the purpose, and in case of land, distinctly specify it as it is described on the tax-books. The receipt may be in the following form:

TAX RECEIPT FOR 200

Part s of sec	Sec	Town ship	Range	Acres	100 th	Valuation	No	School District.

total valuation of real property as valued on tax books.....
 Value of personal property as per tax books.....
 Total valuation of real and personal property taxed.....\$ _____

	Dollars	Cents	
State Tax, 1/2 mill S.S.....			REMARKS: The holder of this receipt is requested to examine it thoroughly, and, should there be a mistake in it, return it immediately for correction.
Sinking Fund Tax			
4 mills, cur.....			
General School Tax, 2 mills, S.S....			
Asylum, 1/2 mill....			
County General Tax.. Mills. C.S.....			
Co. Debt. Tax, mills O.C.S. or cur.....			
District School Tax, S.S.....			
Corporation Tax, cur			
Assessor's Penalty, S.S...			
Poll Tax, S.S....			

COLLECTOR'S OFFICE

\$ _____ County, Ark 200____
 Received of _____ Dollars

Taxes for the year 200____, upon the property herein described as charged upon the Tax Books.
 Sheriff and Ex-Officio Collector of Taxes for _____
 _____, County, Arkansas.

ACA 26-35-602. Tax money to be kept in separate account-Restrictions on use- Penalty for violation-Notice of violation.

The Director of the Division of Local Affairs and Audits shall require all collectors of taxes to keep any and all tax money collected in a separate account from all other money which he or she may have in his possession. The collectors shall have no authority to check on such account except in favor of a treasurer or depository to whom he or she is required to pay such money, or to himself for commission or salary already earned. (Each county collector shall file his or her report as such county collector with the State Auditor, not later than the 25th day of August of each year, and shall make full and complete settlement with the state not later than the first day of September, and the County Judge shall approve or reject the report of such collector not later than the 20th day of August of each year.) Failure to comply with this provision on the part of the county collector shall be a violation and render him or her liable to a penalty of not less than \$25.00 and each day's failure shall be considered a separate offense. The Director is directed upon finding that public funds and private funds are being jointly deposited or improperly disbursed under this section to notify immediately the bondsmen of the offending officer and the public of the violation.

ACA 26-76-103. County privilege and license taxes-Blank licenses signed, countersigned and filled up-Commission.

Each blank license shall be signed by the county clerk and authenticated by the seal of the county court. The collector in granting every license shall fill in and countersign one of the blank licenses delivered to him by the clerk of the county court. No license, unless thus signed, authenticated, and countersigned, shall authorize or avail any person to act under it. The county collector shall be entitled to five (5) percent commissions on each license for amount collected, to be paid by the person receiving the license.

Chapter Ten - RECORD RETENTION SCHEDULE

13-4-201. Electronic reproduction of court records.

Court clerks and any other public officers whose duty it is to make and maintain court records are authorized to use and employ an approved system of photographic recording, photostatic recording, microfilm, microcard, miniature photographic recording, digital compact disc, optical disc, and any other process that accurately reproduces or forms a durable medium for reproducing the original.

13-4-202. Requirements for format and storage of records.

When equipment necessary for such methods of recording is used to record court records, it shall meet all of the following requirements:

(1) The information retained shall be in a usable and accessible format capable of accurately reproducing the original over the time periods specified in § 13-4-301 et seq.;

(2) Operational procedures shall ensure that the authenticity, confidentiality, accuracy, reliability, and appropriate level of security are provided to safeguard the integrity of the information;

(3) Procedures shall be available for the backup, recovery, and storage of records to protect those records against media destruction or deterioration and information loss; and

(4) A retention conversion-review schedule shall be established to ensure that electronically or optically stored information is reviewed for data conversion or recertification at least one (1) time every five (5) years or more frequently when necessary to prevent the physical loss of data or technological obsolescence of the medium.

13-4-204. Destruction of original.

(a) When any document is recorded by the means prescribed by § 13-4-201, the paper original may be destroyed unless the document is over fifty (50) years old and handwritten or has been determined to be of historical value by the Arkansas History Commission.

(b) If the paper original does not meet these criteria, the electronically stored document shall be considered the "original" document and shall be treated as such when proffered with the recorder's certification.

13-4-301. - Retention required — Destruction.

(a.) All counties of the State of Arkansas shall maintain the records named in this subchapter for the period of time provided for herein, after which time the records may be destroyed, but in no case shall said records be destroyed until at least one (1) year after an audit by the Division of Legislative Audit or any private auditor is completed and approved.

(b) No record of any kind over fifty (50) years old will be destroyed before written notice by the custodian of the records in question has been furnished to the Arkansas History Commission, describing the scope and nature of said records, at least sixty (60) days prior to the destruction of the records.

(c.) Before any record shall be destroyed, the custodian of the record shall document the date and type of document.

(d.) If a record is photographically transferred to other media of a permanent nature, the original documents may be destroyed.

13-4-302. Court records.

All counties of the State of Arkansas shall maintain records for the county courts as follows, if they are currently being maintained:

(1) For circuit court, civil and criminal, domestic relations, juvenile, and probate records:

(A) Permanently maintain:

(i) Complete case files and written exhibits for all courts;

(ii) Case indices for all courts;

(iii) Case dockets for all courts;

(iv) Grand jury reports;

(v) Grand juror lists;

(vi) Petit jury lists in criminal cases;

(vii) Original records, documents, and transcripts relating to the summoning of jurors and jury selection for a petit jury in a criminal case; and

(viii) All probate records required to be maintained under § 28-1-108;

(B) Maintain for ten (10) years, after audit by the Division of Legislative Audit:

(i) Records and reports of costs; and

(ii) Fees assessed and collected; and

(C) Maintain for three (3) years, after audit by the Division of Legislative Audit:

(i) Cancelled checks;

(ii) Bank statements; and

(iii) Petit jury lists in civil cases and original records, documents, and transcripts relating to the summoning of jurors and jury selection for a petit jury in a civil case;

(2) For county court records:

(A) Permanently maintain:

(i) County court record;

(ii) Cemetery permits;

(iii) Statement of receipt and expenditures;

and

(iv) County improvement districts; and

(B) Maintain for ten (10) years, after audit by the Division of Legislative Audit:

- (i) County court file;
- (ii) County general claims docket;
- (iii) County road claims docket;
- (iv) Contracts for lease-purchase on rental payments;
- (v) County school board financial reports;
- (vi) Solid waste disposal revenue bonds;

and

disposal; and

(3) For quorum court records:

(A) Permanently maintain:

- (i) Ordinance, appropriation ordinance, and resolution register;
- (ii) Record of proceedings;
- (iii) Codification of ordinances;
- (iv) Register of county advisory and administrative boards;
- (v) Appointments to subordinate service districts; and

(vi) Quorum court minutes; and

(B) Maintain for one (1) year the county treasurer's monthly financial report.

13-4-303. Tax and assessment records.

All counties of the State of Arkansas shall maintain county tax and assessment records as follows, if they are currently being maintained:

(1) For tax and assessment records:

(A) Permanently maintain:

- (i) Real estate, personal, and mineral tax book;
- (ii) Delinquent real estate;
- (iii) Personal property list;
- (iv) Lands forfeited to the state, and minerals;
- (v) Land book of state and federally owned lands;
- (vi) Clerk's deed of land sold for taxes;
- (vii) Journal of proceedings of the county equalization board;
- (viii) Final settlement of tax books; and
- (ix) Original charge for all taxing units and certification;

(B) Maintain for seven (7) years:

- (i) Real estate and personal assessment record;
- (ii) Real estate and personal tax receipts recorded in tax books; and
- (iii) Redemption certificate;

(C) Maintain for five (5) years after rollback is complete: Certification of tax adjustment for public utilities and regulated carriers (computation of utility tax);

(D) Maintain for three (3) years:

(i) Delinquent personal tax settlement;

(ii) Land redemption report;

(iii) State lands distribution; and

(iv) Monthly tax distribution;

(E) Maintain for one (1) year, after audit by the Division of Legislative Audit:

(i) Valuation of real and personal property of utilities; and

(ii) Real and personal property tax correction forms;

(2) (A) For county assessor's records, maintain for five (5) years:

(i) Real estate appraisal card after reappraisal;

(ii) Lists of names of taxpayers furnished to assessor by school boards; and

(iii) The personal, commercial, and industrial assessment forms.

(B) Prior to destruction of these forms, they will be made available to the county collector;

(3) For county collector's records:

(A) Maintain permanently:

(i) Certified delinquent real estate list with publication certificate;

(ii) Certified delinquent list for real estate forfeited to the Commissioner of State Lands with publication certification;

(iii) Personal property tax book;

(iv) Certified delinquent personal property list; and

(v) Delinquent ad valorem tax lists for oil and gas interests;

(B) Maintain for ten (10) years: Tax settlements;

(C) Maintain for seven (7) years:

(i) Real estate redemption certificates;

(ii) Cash receipts and disbursement journal;

and

(iii) Collector's copy of tax receipts; and

(D) Maintain for three (3) years:

(i) Daily collection reports; and

(ii) Dstraint of goods and garnishment to pay delinquent personal taxes.

13-4-304. Financial records.

All counties of the State of Arkansas shall maintain financial records for the county as follows, if they are currently being maintained:

(1) FICA — Social Security and federal income tax records maintained per federal regulations;

(2) State Income Tax records maintained per state law and regulations;

(3) Wage garnishments maintained until after a lien is satisfied;

(4) (A) Maintain for seventy-five (75) years:

(i) Payroll records and ledger; and

(ii) Retirement records;

- (B) Maintain for ten (10) years:
 - (i) Appropriation journal (record of disbursements); and
 - (ii) Warrant register or check disbursement record;
- (C) Maintain for seven (7) years:
 - (i) County general claims certificate or invoice;
 - (ii) County road claims certificate or invoice;
 - (iii) County school claims certificate or invoice;
- (D) Maintain for five (5) years:
 - (i) Unemployment insurance state contribution; and
 - (ii) Workers' compensation insurance payment; and
- (E) Maintain for three (3) years:
 - (i) Warrants or checks, or both, with documentation;
 - (ii) Bank records for trust, agency, fee, and court accounts (bank statements and cancelled checks); and
 - (iii) Receipt books and disbursement journal;
- (5) For county treasurer's records:
 - (A) Maintain permanently:
 - (i) Treasurer's operating and clearing account ledgers;
 - (ii) Treasurer's trust and agency account ledgers;
 - (iii) Treasurer's city account ledgers;
 - (iv) Treasurer's improvement district account ledgers; and
 - (v) Treasurer's school district account ledgers;
 - (B) Maintain for seven (7) years:
 - (i) Land redemption receipts;
 - (ii) Annual settlement with county court; and
 - (iii) Record of school bond indebtedness and school district bonds – matured; and
 - (C) Maintain for three (3) years:
 - (i) Receipt books;
 - (ii) Bank statements and cancelled checks;
 - (iii) Cancelled warrants;
 - (iv) Treasurer's monthly reconciliation;
 - (v) Treasurer's monthly report to quorum court;
 - (vi) Delinquent land redemption distribution reports;
 - (vii) Delinquent personal distribution reports;
 - (viii) County officials' monthly reports;
 - (ix) Municipal court monthly reports;
 - (x) Treasurer's monthly report to prosecuting attorney;
 - (xi) School district bank statements;

- (xii) Annual report to county school supervisor;
- (xiii) Register of school warrants;
- (xiv) Teachers and school employee contracts; and
- (xv) Surety bond of school district treasurer and superintendent.

13-4-305. Recorder's records.

All counties of the State of Arkansas shall maintain county recorder's records for the county as follows, if they are currently being maintained:

- (1) Maintain permanently:
 - (A) Deeds, mortgages, assignments, and all other conveyance records;
 - (B) Forfeited land records;
 - (C) Timber, mineral, oil and gas deeds and leases;
 - (D) Surveys;
 - (E) Subdivision plats;
 - (F) Lien records;
 - (G) Military discharge records; and
 - (H) Indices to all records; and
- (2) Maintain for ten (10) years: Notary public bonds and official appointment bonds.

13-4-306. Voter registration and election records.

All counties of the State of Arkansas shall maintain county voter registration and election records for the county as follows, if they are currently being maintained:

- (1) Maintain permanently:
 - (A) Voter registration record files;
 - (B) Maps of election precincts from the county election commission;
 - (C) Certificate of election; and
 - (D) Ordinance election results; and
- (2) (A) Maintain for ten (10) years, after cancelled: A person's voter registration record and reason for cancellation of a person's voter registration.
- (B) Maintain for ten (10) years:
 - (i) Minutes of board of election commission; and
 - (ii) Election file.
- (C) Maintain for five (5) years:
 - (i) Petition, certificate, and notices for ordinance;
 - (ii) Political practice pledge;
 - (iii) Campaign contribution and expenditure sheets;
 - (iv) Code of ethics statements; and
 - (v) Financial disclosure.
- (D) Maintain for two (2) years:
 - (i) Acknowledgement notices giving the disposition of a person's voter registration application;
 - (ii) Precinct voter registration lists prepared for each election;

- (iii) Confirmation notices mailed by a county clerk to confirm a voter's change of residence or name;
- (iv) Confirmation return cards received in response to a confirmation notice; and
- (v) Absentee ballot applications and lists, except where litigation follows or federal law governs.

13-4-307. Marriage records – License and bond records.

All counties of the State of Arkansas shall maintain county marriage records, licenses, and bonds records for the county as follows, if they are currently being maintained:

- (1) Maintain permanently:
 - (A) Marriage record and index;
 - (B) Clerical licenses and credentials;
 - (C) Medical license for physicians, physical therapists, podiatrists, osteopaths, and chiropractors; and
 - (D) Record of marks and brands;
- (2) Maintain for seven (7) years:
 - (A) Surety bonds for county and township officials (until 1986);
 - (B) County employees blanket bonds;
 - (C) Oaths and bonds of county officials; and
 - (D) Deputies, school supervisors, etc.; and
- (3) Maintain for one (1) year:
 - (A) Notice of intention to wed;
 - (B) Going-out-of-business sale license;
 - (C) Bond for going-out-of-business sale license;
 - (D) Transient merchant license;
 - (E) Transient merchant license bond;
 - (F) Garnishment bonds; and
 - (G) Mercury refiners license.

13-4-308. Corporation records.

All counties of the State of Arkansas shall maintain corporation records for the county, if they are currently being maintained, permanently as follows:

- (1) Articles of incorporation;
- (2) Certificate of business under assumed name;
- (3) Articles of amendment;
- (4) Registration of fictitious names of corporation;
- (5) Articles of merger or consolidation;
- (6) Change of registered office or agent;
- (7) Authorized share of stock;
- (8) Cancellation of shares; and
- (9) Certificate of dissolution of corporation.

28-1-108. Records.

The following records of the court shall be maintained:

- (1) An index in which files pertaining to estates of deceased persons shall be indexed under the name of the decedent, and those pertaining to guardianships under the name of the ward. The file and docket number shall be shown after the name of each file;
- (2) A docket in which shall be listed in chronological order under the name of the decedent or ward all documents

filed or issued and all orders made pertaining to the estate, including:

- (A) The dates thereof;
- (B) The names and addresses of fiduciaries and of attorneys for parties in interest when and as known to the clerk;
- (C) Reference to the volume and page of any record which shall have been made of the document or order; and
- (D) Other data as the court may direct;
- (3) A record of wills, properly indexed, in which shall be recorded all wills admitted to probate with the certificate of probate thereof;
- (4) Other records as may be required by law or the court.

Chapter Eleven – ATTORNEY GENERAL OPINIONS

Liens, Priorities, and Payments:

AG Opinion No. 2003-177: Says that the Collector is not authorized to accept partial payments for delinquent taxes. {See also AG Opinions Numbers: 90-040; 90-040A; 94-143; and 96-006.} Ark. Code 26-35-501 allows for acceptance of partial payments or installment payments in respect to current taxes. The AG also opined that there is no statute of limitations on the collection of real or personal property taxes; and that Ark. Code 26-36-209 says the Collector may collect personal property taxes "at any time". The recourse for collection of real property taxes is by virtue of statutory scheme.

AG Opinion No. 2006-148: Ark Code 26-35-601 provides that the transferor of property is required to pay the delinquent personal property, when paying real estate taxes, not current personal property taxes. {See also: Op. Att'y Gen. 2000-118 and 1999-304.}

AG Opinion No. 2008-180: The AG opined that a generally mortgage holder such as a bank is not required to pay the real property owner's personal property taxes, delinquent or otherwise (whether or not the bank has an escrow). The Attorney General cited an earlier opinion which stated: "The clear intent of 26-35-601 is to permit a mortgagee or other lien holder to pay real estate taxes due upon the property that is the subject of the lien regardless of whether personal property taxes are then due from the mortgagor and regardless of whether any personal property taxes then due are simultaneously paid." See: Op. Att'y Gen. 95-289. However, the AG noted that a mortgagee foreclosing on real property and wishing to pay real estate taxes on said property shall be first be required to pay the real property owner's delinquent personal property taxes, but the collector may not require payment of current personal property taxes by the mortgage holder. See also: This is because 26-35-601(c)(3) requires that a Collector accept real estate taxes at the time of a transfer in ownership only if all delinquent personal property taxes have been paid. {See also: Op. Att'y Gen. 2000-118 and 1999-304.}

AG Opinion No. 1994-022: Collectors and Sheriff-Collectors are not authorized to forgive the amount due from a taxpayer. Ark. Code 26-28-111 only authorizes correction of actual and obvious errors; and Ark. Code 26-26-115 only authorizes apportionment after acquisition of a portion of realty. All taxes assess become a lien upon the property assessed and do not extinguish at the time of death of the taxpayer. Ark. Code 26-35-401, the personal property of the deceased is a liable in the hands of the administrator or executor. Lands conveyed to heirs or devisees are

encumbered with the lien for the delinquent real estate taxes.

AG Opinion No. 2004-347: The purchaser of a motor vehicle in Arkansas has no obligation to ascertain if the property taxes due or delinquent for the subject vehicle have been paid. The only obligation the purchaser has is to perform a search for liens filed against the title. The General Assembly required liens placed on motor vehicles subject to registration in this state to comply with a specific statutory procedure under Ark. Code §§ 27-14-801 through -807 require a copy of the instrument creating and evidencing a lien to be deposited with the Office of Motor Vehicles. A.C.A. § 27-14-802(a) (Repl. 1994). Furthermore, the office will issue a new certificate of title with the lien properly recorded, A.C.A. § 27-14-803 (Repl. 1994), and this new certificate of title serves as constructive notice of all liens and encumbrances against the motor vehicle, A.C.A. § 27-14-805 (Repl. 1994).

Homestead Credit:

AG Opinion No. 2004-354: The Homestead Credit under Amendment 79 should not be permitted where a property owner submits registration for the credit after October 31st of the year after the assessment. The AG said that Ark. Code 26-26-118 sets a deadline for the credit and the taxpayer has only until October 31st to correct the credit.

AG Opinion No. 2002-030: After delinquent property is deeded to the state and appears on the tax records as state property, the parcel does not qualify for the Homestead Credit. Ark. Code 26-26-118 requires the credit be applied to the "of record owner", it is questionable as to whether the delinquent taxpayer (while an owner) remains the owner of record of property in which title has vested in the state pursuant to Ark. Code 26-37-101.

AG Opinion Nos. 2008-158 & 2005-209: Homestead under Ark. Code 26-26-1122 means the dwelling of a person used as his or her principal place of residence with contiguous lands, exclusive of lands valued as agricultural, pasture or timber land. Homestead shall also include land owned by a revocable trust.

Veteran's Exemption:

AG Opinion No. 2009-054: Under Ark. Code 26-3-306 a disabled veteran is exempt from property taxes on his or her homestead if he or she qualifies as permanently and totally disabled under 38 CFR §§ 416 & 417. Although the definition of total and permanent disability is not defined by

state law, the term is tied to the federal classification system. See also AG Opinions 2001-213 and 2006-167.

AG Opinion No.2005-209: A spouse of a disabled veteran may claim the exemption if the veteran is in a nursing home or deceased. If the spouse is in a nursing home it may be unclear if there is intent to return to the residence and legislation clarification may be warranted.

AG Opinion No. 1993-385: The fact that a veteran holds property in a joint tenancy, or a tenancy by the entirety does not prevent the property from being entitled to the veteran's exemption. If the veteran holds only merely a tenancy in common, or a severable portion of the lands, then the exemption should only apply to the portion of the estate held by the veteran.

Property Tax Collection Duties and Authority:

AG Opinion No. 1997-031: Distraint of goods and chattels under Ark. Code 26-36-206 and garnishment of assets of delinquent taxpayers under Ark. Code 26-36-207 appear to be Constitutional. The United States Supreme Court commented that: "the power to distraint personal property for the payment of taxes is almost as old as the common law. Notice and demand for the taxes and neglect or refusal to pay are prerequisites. The notice must be reasonably calculated to inform the taxpayer of the impending sale. In regard to garnishments, the person that owes money to the taxpayer shall pay over the amount of taxes, but no more than the amount they owe the taxpayer. The AG says if the creditor and taxpayer refuse to pay the taxes to the Collector, the Collector must file a statement of the amount of taxes with that person and initiate garnishment procedures. Again, notice is a prerequisite that particular funds may be subject to garnishment for payment of delinquent taxes.

The Nature of Property Taxes as Annual Assessments:

AG Opinion No. 1993-087: Arkansas law does not contain a provision for taxes to be assessed for only a portion of a year in which a taxable person or entity holds property. AG Opinion 1981-022 long ago concluded that if property was taxable on January 1 (actually the first Monday in January), taxes should be assessed for the entire year. See also AG Opinions: 86-494; 87-444; and 92-189. As between a buyer and a seller, the taxes will not attach until the third Monday in February. This applies equally to veteran's exemptions, if the property is held by a taxable entity on the first Monday in January it is not exempt; if the property is held by a exempt entity on the first Monday in January it is exempt.

AG Opinion No. 2008-023: When the state or other exempt entity purchases property from a non-exempt entity after the first Monday in January of a tax year, the real estate is not exempt from the property taxes for the year in which

purchased. {See also Attorney General Opinions: Nos. 94-302; 92-189; 81-022}. Arkansas law does not contain a provision which would allow taxes to be assessed only for the portion of the year in which a taxable organization holds the property. If the property was taxable as of January 1, . . . the correct manner in which to proceed is for the taxes to be assessed for the entire year, without regard to a change in the status during the year. There is no provision in the Arkansas Code for the State or its agencies to be relieved of liability for the tax on real property after the lien has attached. There is no authority to prorate the taxes. AHTD is authorized under subsection (a) of A.C.A. § 27-65-138 to collect and remit taxes on whole taxable parcels. If the AHTD does not remit the taxes, the local taxing authorities are confronted with the State's sovereign immunity (Arkansas Constitution, art. 5 § 20) and should not submit the lands for forfeiture to the Land Commissioner. A remedy exists before the General Assembly through presenting a claim for the taxes with interest and penalties to the Arkansas State Claims Commission.

Collection for Protection Districts, Improvement Districts, Suburban Improvement Districts:

AG Opinion No. 2007-312: The Land Commissioner's Office is not involved in the collection of delinquent fire protection fees. The Collector is charged with collecting delinquent fire protection district fees only during the time the property taxes are collected. Delinquent assessments are to be paid to the board and collected by the board through circuit court action as provided by Ark. Code 14-284-216.

AG Opinion No. 2000-299: Collection for fire protection districts is governed by Ark. Code 14-284- 101 through 215. After the Collector has attempted collection, they are to report delinquency to the board for them to pursue legal remedies in court in the manner provided by Ark. Code 14-121-426 to 432 which details the requirements for obtaining a judgment for such assessments, as well as drainage improvement districts. Suburban Improvement Districts are authorized to elect to pursue their remedies in court or allow the delinquencies to be held by the Collector, and it not redeemed, certified to the Land Commissioner for redemption or sale. Under Ark Code 14-92-601 to 603 certain districts of less than 7,000 acres are "eligible" districts which may elect to collect their own assessments and delinquencies, including pursuing delinquencies in court. Property owners improvement districts formed under Ark. Code 14-93-101 likewise are to be reported to the district board upon delinquency for collection in court in the manner provided above.

AG Opinion No. 2001-049: Collectors may not refuse to accept payment of property taxes until a patron has paid their rural fire protection district fees.

AG Opinion No. 2008-141: Ark Code 2008-141 provides that a volunteer fire department may hold an election for which if the majority voting approves, the dues shall be listed with the real property taxes and collected in like manner. The collection of fire dues does not involve certification to the state or sale by the Land Commissioner. Ark Code 14-20-108 and 26-36-201 reflect a clear intent that the Collector engage in collection of fire dues in their office between the first business day of March and October 10th.

AG Opinion No. 2004-224: Volunteer fire departments organized under 14-20-108 are commonly called “subscription” fire departments. See also: AG Opinions 2002-032 and 1996-114. Such fire departments may by ordinance direct a county official to collect their fire dues. Alternatively, an ordinance may call for an election at the fire department’s expense to levy dues. Fire dues levied and to be collected in

like manner as taxes are afforded the same penalties and interests of general taxes.

Collection for Solid Waste:

AG Opinion No. 2005-179: The General Assembly mandated that Collectors require payment of solid waste fees and services charges before accepting any payment of property taxes. {Act 1272 of 2005, further amended Ark. Code 8-6-212 to prescribe procedures that may be set forth in ordinances for collection of solid waste, including placement on real property taxes with the proviso that a landowner may register a tenant for the solid waste obligation and collection from personal property taxes.}

Chapter Twelve - COLLECTOR'S GLOSSARY

These definitions are everyday terms that are used in the operation of the county collector's office. These terms are defined and referenced to the various statutes that describe them.

Book - (ACA 26-35-1005) - Either paper or computer storage and retrieval of tax information.

County Equalization Board - (ACA 26-27-301 thru 26-27-321) - Composed of qualified electors of the county who are real estate owners, for at least one year, and are familiar with property values who shall equalize the assessed value of all property assessed and subject to taxation.

Delinquent tax board - (ACA 14-20-113) - The quorum court in each county shall provide for the collection of delinquent taxes within the county and shall, by ordinance, place responsibility therefor in the office of the county collector or the combined office of sheriff and collector, or may provide for the collection of delinquent taxes by a person designated by a board composed of the county judge, an appropriate representative of the public schools in the county, and the mayor of the county seat or of each county seat in the case of those counties having two (2) county seats. (In any county utilizing the Unit Tax Ledger System, the County Collector may appoint a Delinquent Tax Collector - ACA 26-36-210.)

Improvement district - (ACA 14-88-202) - Any council of any city of the first or second class or any incorporated town may assess all real property within such city or town or within any district thereof to pay for any local improvement of a public nature.

Investment in bonds - (ACA 26-1-101) - Includes all moneys invested in bonds of whatever kind, or certificates of indebtedness commonly called scrip, whether used (issued) by incorporated or unincorporated companies, towns, cities, townships, counties, states, or other corporations, held by persons residing in this State, either by themselves or by others for them, whether for themselves or as guardians, trustees or agents.

Investment in stocks - (ACA 26-1-101) - Includes all moneys invested in public stocks of this or any other State, or in any association, corporation, joint stock company or otherwise, the stock or capital of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this act, held by persons residing in this State, either for themselves or as guardians, trustees or agents, or by others for them.

Personal property - (ACA 26-1-101) - A) Every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming a part of any parcel of real property. B) The capital stock, undivided profits, and all other means not forming part of the capital stock of every company whether incorporated or unincorporated, and every share, portion, or interest is such stock, profits, or means, by whatsoever name the same may be designated, inclusive of every share or portion, right or interest, within legal or equitable, in and to every ship, vessel, or boat of whatsoever name and description, used or designed to be used exclusively or partially, in navigating any of the waters within or bordering on this State, whether such ship, vessel, or boat shall be within the jurisdiction of this state or elsewhere, and whether the same shall have been enrolled, registered or licensed at any county collector's office, or within any county collector's district of this State, or not.

Real property and lands - (ACA 26-1-101) - The land itself, whether laid out in town lots or otherwise, with all things therein contained, but also all buildings, structures and improvements and other fixtures of whatever kind there on, and all rights and privileges belonging or in any wise appertaining thereto.

Special assessment - (ACA 14-86-701) - An assessment levied to pay for the cost of an improvement district.

Taxable property - (ACA 26-3-201) - All property whether real or personal in this state; all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of persons residing therein, the property of corporations now existing or hereafter created, and the property of all banks or banking companies now existing or hereafter created, and of all bankers and brokers.

Unit Tax Ledger System - (ACA 26-28-202) - A system of tax accounting that utilizes a ledger account for each unit of real property in the county reflecting a complete tax record for a ten-year period, beginning with the year such system is installed.