

State of Arkansas

As Engrossed: S4/7/25

95th General Assembly

## A Bill

Regular Session, 2025

SENATE BILL 500

By: Senator J. Petty

By: Representative Hall

### For An Act To Be Entitled

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

### Subtitle

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

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

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

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



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

23 BOARD OF DIRECTORS OF CRAWFORD COUNTY LEVEE DISTRICT.

24 vs.

25 Delinquent Lands.

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

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

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

6 .....  
7 Clerk of Crawford Chancery Court.

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

32  
33 SECTION 2. Arkansas Code Title 14, Chapter 123, Subchapter 4, is  
34 amended to add an additional section to read as follows:

35 14-123-423. Levee district created by act of General Assembly -  
36 Collection of taxes and assessments.

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

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

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

9       (b) Levee district collections shall be deposited with the county  
10 treasurer on a monthly basis by the county collector in accordance with § 21-  
11 6-310(a)(1).

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

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

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18                               /s/J. Petty

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21                               **APPROVED: 4/17/25**  
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