

ORDINANCE NO. O-2014-_____

BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS, AN ORDINANCE TO BE ENTITLED:

AN ORDINANCE SETTING THE PENALTY FOR DELINQUENT TIMBER TAXES

WHEREAS, § 26-61-109(a) of the Arkansas Code provides that the Quorum Court is to set the penalty of up to twenty-five percent (25%) which applies with respect to delinquent timber taxes, and

WHEREAS, the general penalty which applies with respect to delinquent property taxes is ten percent (10%)

NOW, THEREFORE, BE IT ENACTED BY THE QUORUM COURT OF THE COUNTY OF BENTON, STATE OF ARKANSAS:

Article 1: That the penalty to apply with regard to delinquent timber taxes is set at ten percent (10%) as provided in § 26-61-109(a) of the Arkansas Code.

Article 2. All ordinances or sections of The Code of Ordinances of Benton County in conflict herewith are hereby repealed.

APPROVED:

ROBERT D. CLINARD, COUNTY JUDGE

DATE SIGNED: _____

ATTEST:

TENA O'BRIEN, COUNTY CLERK

SPONSOR: _____

DATE ADOPTED: _____

Votes For: ____ Against: ____

Abstain: __ Present: __ Absent: __