3 Regular Session, 2011 SENATE BILL 594 4 By: Senator J. Dismang 6 An ACT TO CLARIFY THE GROUNDS AND PROCEDURES FOR 9 SETTING ASIDE A SALE OF TAX-DELINQUENT LANDS; AND FOR 0 OTHER PURPOSES. 11 1 12 Subtitle 13 Subtitle 14 TO CLARIFY THE GROUNDS AND PROCEDURES FOR 15 SETTING ASIDE A SALE OF TAX-DELINQUENT 16 LANDS. 17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 21 SECTION 1. Arkansas Code § 26-37-201(d) and (e), concerning the 22 consequences of defects in publishing notice of the sale of tax-delinquent 23 lands, are amended to read as follows: 24 (d)(1) Failure of the notice to contain the information required in 25 sale of the land unless an owner or interested party did not receive notice 26 (d) Only an owner or interested party that fails to receive 27 notice under § 26-37-301. 28 (e) As	1	State of Arkansas	A Bill	
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35 26-37-203. Conveyance to purchaser — Contest.	35			
 36 (a) If the tax-delinquent land is not redeemed within the thirty-day 		-	-	the thirty-day



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period under § 26-37-202, the Commissioner of State Lands shall issue convey
the tax-delinquent land by issuing a limited warranty deed to the land.

3 (b)(1) Except as provided in subdivisions (b)(2) and (3) of this 4 section, all actions an action to contest the validity of the <u>a</u> conveyance 5 <u>under this section shall be brought</u> is barred if not commenced within one (1) 6 year after the date of the conveyance or thereafter be barred.

7 (2) A cause of action by a person suffering a mental incapacity, 8 a minor, or a person serving in the United States armed forces during time of 9 war during the <u>two-year</u> <u>one-year</u> period <u>under subdivision (b)(1) of this</u> 10 <u>section shall be brought is barred if not commenced</u> within two (2) years 11 after the disability is removed, the minor reaches majority, or the person is 12 released from active duty <u>during time of war</u> with the <u>United States</u> armed 13 forces.

(3) An action to challenge the <u>validity of a</u> conveyance to a
purchaser of land that was sold at a negotiated sale under § 26-37-101 shall
be brought is barred if not commenced within ninety (90) days after the date
of the conveyance or thereafter be barred.

18 (c) No <u>A</u> deed issued after January 1, 1987, by the Commissioner of 19 State Lands shall be <u>is not</u> void or voidable on the ground that the county 20 did not strictly comply with the laws governing tax-delinquent land if prior 21 to the issuance of the deed the Commissioner of State Lands complied with the 22 laws governing the disposition of tax-delinquent land.

(d) Nothing in this section shall This section does not prevent any a
taxpayer from attacking contesting the validity of a deed issued by the
Commissioner of State Lands on the ground that taxes have actually been paid.

27 SECTION 3. Arkansas Code § 26-37-204, concerning the setting aside of 28 a sale of tax-delinquent lands, is amended to add an additional subsection to 29 read as follows:

30 (g) An owner or interested party shall tender a cashier's check or
31 cash equal to the amount of all taxes, penalties, interest, and costs charged
32 against the tax-delinquent land:

33 (1) Into the registry of the court before filing a complaint to
 34 set aside a sale of tax-delinquent land; or

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35 (2) With the Commissioner of State Lands before asking the
 36 Commissioner of State Lands to set aside a sale of tax-delinquent lands.