

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

# A Bill

HOUSE BILL 2173

5 By: Representatives Ballinger, D. Altes  
6

## For An Act To Be Entitled

8 AN ACT TO REGULATE PROCEDURES FOR SALES OF TAX-  
9 DELINQUENT LANDS; TO CLARIFY THE AUTHORITY OF THE  
10 LAND COMMISSIONER TO ACCEPT AND REJECT BIDS; AND FOR  
11 OTHER PURPOSES.  
12  
13

## Subtitle

15 TO REGULATE PROCEDURES FOR SALES OF TAX-  
16 DELINQUENT LANDS; TO CLARIFY THE  
17 AUTHORITY OF THE LAND COMMISSIONER TO  
18 ACCEPT AND REJECT BIDS.  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
22

23 SECTION 1. Arkansas Code § 26-37-201(b)(5), concerning the publication  
24 of notice for selling tax-delinquent lands, is amended to read as follows:

25 (5) Indicate that the land will be sold to the ~~highest~~  
26 successful bidder if the bid is equal to at least the assessed value of the  
27 land as certified to the Commissioner of State Lands.  
28

29 SECTION 2. Arkansas Code § 26-37-201(c), concerning procedures for  
30 selling tax-delinquent lands, is amended to read as follows:

31 (c) The ~~highest~~ successful bidder shall pay all taxes, interest,  
32 penalties, and other costs.  
33

34 SECTION 3. Arkansas Code § 26-37-202(a), concerning bidding procedures  
35 for selling tax-delinquent lands, is amended to read as follows:

36 (a)(1) Bidders may bid at the sale or mail their bid to the office of



1 the Commissioner of State Lands.

2 (2) Bids shall be delivered at the appropriate place before the  
3 deadline established in the notice of sale.

4 (3)(A) The Commissioner of State Lands may for good cause:

5 (i) Reject a bid;

6 (ii) Accept or reject the next highest bid; and

7 (iii) Take appropriate action to report to  
8 appropriate authorities the circumstances surrounding the rejection of a bid.

9 (B) The Commissioner of State Lands is not liable for any  
10 action taken in good faith under subdivision (a)(3)(A) of this section.

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36