

As Engrossed: 3/27/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Senator Wilson**

A BILL ACT 1045 OF 1991
SENATE BILL 91

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-36-203(a) AND 26-37-
9 107(a) TO CHANGE THE DATE FOR PUBLISHING A DELINQUENT
10 PROPERTY TAX LIST IN A NEWSPAPER; AND FOR OTHER PURPOSES."

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

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14 SECTION 1. Arkansas Code 26-36-203(a) is amended to read as follows:

15 "(a) Before *December 1* in each year, the collector of taxes shall
16 prepare a list of delinquent personal property taxes and deliver a copy of the
17 list to a legal newspaper of the county. Within seven (7) days thereafter,
18 the newspaper shall publish the first insertion of the list, which shall be
19 published two (2) times in successive weeks. If there is no newspaper in the
20 county or district, the publication shall be in the nearest newspaper having a
21 general circulation in the county or districts for which the list is being
22 published."

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24 SECTION 2. Arkansas Code 26-37-107(a) is amended to read as follows:

25 "(a) (1) (A) The collectors of the counties of this state shall cause the
26 list of the delinquent lands in their respective counties to be prepared and a
27 copy of the list to be delivered to a legal newspaper of the county by no
28 later than *December 1* of each year.

29 (B) (i) Within seven (7) days thereafter, the newspaper
30 shall publish the first insertion of the list of delinquent lands, which list
31 shall be published two (2) times in successive weeks.

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

35 (2) Within any section, a section quarter-section, eighty (80)
36 acres or less, contiguous acreage owned by one (1) person shall be listed and

1 published under one (1) item as one (1) tract."

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3 SECTION 3. All provisions of this act of a general and permanent nature
4 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
5 Revision Commission shall incorporate the same in the Code.

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7 SECTION 4. If any provision of this act or the application thereof to
8 any person or circumstance is held invalid, such invalidity shall not affect
9 other provisions or applications of the act which can be given effect without
10 the invalid provision or application, and to this end the provisions of this
11 act are declared to be severable.

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13 SECTION 5. All laws or parts of laws in conflict with this act are
14 hereby repealed.

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/s/Wilson

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APPROVED: 4-9-91

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