

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Representative Wooldridge**

# **A Bill**

**ACT 985 OF 1993**  
**HOUSE BILL 1739**

## **For An Act To Be Entitled**

8 "AN ACT TO AMEND ARKANSAS CODE 26-37-107 RELATING TO THE  
9 PUBLICATION OF THE DELINQUENT REAL ESTATE TAX LIST, FORM  
10 OF THE PUBLICATION, FEES FOR THE PREPARATION AND  
11 PUBLICATION OF THE LIST; AND FOR OTHER PURPOSES."

### **Subtitle**

14 "PUBLICATION OF THE DELINQUENT REAL ESTATE LIST"

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

18 SECTION 1. Arkansas Code 26-37-107 is amended to read as follows:

19 "26-37-107. Publication of delinquent list.

20 (a) (1) (A) The collectors of the counties of this state shall cause  
21 the list of the delinquent lands in their respective counties to be prepared  
22 and a copy of the list to be delivered to a legal newspaper of the county by  
23 no later than December 1 of each year.

24 (B) (i) Within seven (7) days thereafter, the newspaper shall  
25 publish the first insertion of the list of delinquent lands, which list shall  
26 be published two (2) times in successive weeks. The newspaper shall publish  
27 the list in at least seven (7) point size type. If the newspaper regularly  
28 publishes a Total Market Coverage Edition or Supplement Publication that has  
29 wider circulation within the county or district the newspaper may publish the  
30 list one (1) of the required two (2) times in said edition or publication.

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

34 (2) The list of delinquent lands shall contain, at least, the  
35 name of the owner and the legal description of the property as was recorded on  
36 the tax book.

1 (b) (1) The publication shall be in substance as follows:

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DELINQUENT REAL ESTATE TAX LIST

6 The Real Estate Tax Books of ..... County reflect the  
7 following list of real property to be delinquent for nonpayment of taxes for  
8 the year..... (The amount included in the "Tax, Penalty and Cost"  
9 column may not include all penalties and costs, and will not include interest  
10 and special improvement assessments that may be due at the time of payment.)

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12 NAME OF OWNER	LEGAL DESCRIPTION	BASE DELINQUENCY
14 Brown, Bill	pt. W 1/2 NE SW Sect 6 Twp 17 Rn 5 5 Acs	\$44.25
15 Doe, John	Lot 3 Blk 5 Plainview Add.	\$31.25
16 Jones, John	W 1/2 Lot 8 Blk 54 Meriweather Trust	\$42.24
17 Roe, Richard	SW 1/4 SE 1/4 Sec 12 Twp 18E Rn 6E 40 Acs	\$37.25

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19 NOTICE IS HEREBY GIVEN THAT said several tracts, lots or parts of lots,  
20 will be held as delinquent for a two-year period from this date and then  
21 certified to the State of Arkansas, Commissioner of State Lands, for  
22 collection or to be sold, unless the delinquent taxes, penalties, and costs  
23 are paid before the end of the two-year period.

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25 (Date of Notice) . . . . . Collector . . . . . County. \_

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27 (2) The legal fee for each required publication of delinquent  
28 real property tax lists shall be one dollar (\$1) per tract per insertion.

29 (3) The fee shall be added as costs of forfeiture and shall be  
30 paid by the collector from any moneys in his hands derived from the payment of  
31 real property taxes.

32 (c) The receipts for such payment, verified by the certificate of the  
33 county clerk as to its correctness, shall entitle the collector to a credit  
34 for the amount so paid."

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1 SECTION 2. Arkansas Code 26-37-108 is repealed.

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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 and parts of laws in conflict with this act are  
14 hereby repealed.

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18 /s/Tim Wooldridge

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20 APPROVED: 4/9/93

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***As Engrossed: 3/5/93 3/12/93***

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