

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**

A Bill

ACT 660 OF 1995
HOUSE BILL 1685

4 **By: Representatives Booker and Hinshaw**

5

6

7

For An Act To Be Entitled

8 "AN ACT TO REDUCE THE PERIOD OF TIME A TAXPAYER MAY REDEEM

9 TAX DELINQUENT LANDS; AND FOR OTHER PURPOSES."

10

11

Subtitle

12

"AN ACT TO REDUCE THE PERIOD OF TIME A

13

TAXPAYER MAY REDEEM TAX DELINQUENT

14

LANDS."

15

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

17

18 SECTION 1. Arkansas Code § 26-37-101 is amended to read as follows:

19 "§ 26-37-101. Transfer of tax-delinquent lands.

20

(a) (1) All lands upon which the taxes have not been paid for one (1)
21 year following the date the taxes were due, October 10, shall be forfeited to
22 the State of Arkansas and transmitted by certification to the Commissioner of
23 State Lands for collection or sale.

24

(2) No tax-delinquent lands shall be sold at the county level.

25

(b) The county collector shall hold all tax-delinquent lands in the
26 county for one (1) year after the date of delinquency, and, if the lands are
27 not redeemed by the certification date, which shall be no later than July 1 of
28 the following year, the collector shall transmit it to the state by
29 certification, after notice as provided in this chapter, indicating all taxes,
30 penalties, interest, and costs due and the name and last known address of the
31 owner of record of the tax-delinquent lands.

32

(c) Upon receipt of the certification, title to the tax delinquent
33 lands shall vest in the State of Arkansas in care of the Commissioner of State
34 Lands."

35

36 SECTION 2. Arkansas Code §26-37-107(b)(1) is amended to read as

0207951014.MRD458

1 follows:

2

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

4 "DELINQUENT REAL ESTATE TAX LIST

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

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

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

20 (Date of Notice) Collector County."

21 (2) The legal fee for each required publication of delinquent
22 real property tax lists shall be one dollar (\$1.00) per tract per insertion.

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

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

29

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

33

34 SECTION 4. If any provision of this act or the application thereof to
35 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without
2 the invalid provision or application, and to this end the provisions of this
3 act are declared to be severable.

4

5 SECTION 5. All laws and parts of laws in conflict with this act are
6 hereby repealed.

7

8

APPROVED: 3-17-95

9

10

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

1
2
3
4