

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Senator Dowd**

# A Bill

**ACT 714 OF 1995**  
**SENATE BILL 578**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE §§ 26-37-105, 26-37-201 AND  
9 26-37-301 PERTAINING TO THE FORFEITURE, SALE AND  
10 REDEMPTION OF TAX DELINQUENT LAND; AND FOR OTHER  
11 PURPOSES."

## Subtitle

14 "AN ACT TO AMEND VARIOUS SECTIONS OF THE  
15 ARKANSAS CODE PERTAINING TO THE  
16 FORFEITURE, SALE AND REDEMPTION OF TAX  
17 DELINQUENT LAND."

18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 26-37-105 is amended to read as follows:  
22 "26-37-105. Collection fee.

23 The Commissioner shall charge a twenty-five dollar (\$25.00) collection  
24 fee for each deed issued by the Commissioner whether the land is redeemed or  
25 sold."

26  
27 SECTION 2. Arkansas Code § 26-37-201 is amended to read as follows:  
28 "26-37-201. Publication of notice - Fee.

29 (a) The Commissioner of State Lands shall publish a notice of sale of  
30 land upon which the ad valorem property taxes have not been paid in a  
31 newspaper having general circulation in the county wherein the land is  
32 located. The publication fee for the notice shall be the same as set forth in  
33 § 26-37-108.

34 (b) The notice shall:

- 35 (1) Contain the assessed value of the land;  
36 (2) Contain the amount of taxes, interest, penalties, and other

1 costs due on the land;

2 (3) Contain the legal description of the land;

3 (4) Contain a list of all recorded liens against the land that  
4 are known to the Commissioner of State Lands; and

5 (5) Indicate that the land will be sold to the highest bidder if  
6 the bid is equal to at least the assessed value of the land as certified to  
7 the Commissioner of State Lands.

8 (c) The highest bidder shall pay all taxes, interest, penalties, and  
9 other costs."

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11 SECTION 3. Arkansas Code § 26-37-301 is amended to read as follows:

12 "26-37-301. Notice to owner.

13 (a) Subsequent to receiving tax-delinquent lands, the Commissioner of  
14 State Lands shall notify the owner, at the owner's last known address, by  
15 certified mail, of the owner's right to redeem by paying all taxes, penalties,  
16 interest, and costs, including the cost of the notice. All interested parties  
17 known to the Commissioner shall receive notice of the sale from the  
18 Commissioner in the same manner.

19 (b) The notice to the owner or interested party shall also indicate  
20 that the tax-delinquent land will be sold if not redeemed prior to the date of  
21 sale. The notice shall also indicate the sale date, and that date shall be no  
22 earlier than two (2) years after the land is certified to the Commissioner.

23 (c) For the purposes of this section, the terms owner and interested  
24 parties shall mean any person, firm, corporation, or partnership holding  
25 title to or interest in the property by virtue of a recorded instrument at the  
26 time of certification to the Commissioner of State Lands.

27 (d) The Commissioner of State Lands shall not be required to notify, by  
28 certified mail or by any other means, any person, firm, corporation, or  
29 partnership whose title to or interest in the property is obtained subsequent  
30 to certification to the Commissioner of State Lands."

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

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1 SECTION 5. If any provision of this act or the application thereof to  
2 any person or circumstance is held invalid, such invalidity shall not affect  
3 other provisions or applications of the act which can be given effect without  
4 the invalid provision or application, and to this end the provisions of this  
5 act are declared to be severable.

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

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10 SECTION 7. It is hereby found and determined by the General Assembly of  
11 the State of Arkansas that the laws relating to the forfeiture, sale and  
12 redemption of tax delinquent lands are in need of clarification and that this  
13 act would clarify certain problems that have arisen. Therefore, an emergency  
14 is hereby declared to exist and this act being necessary for the immediate  
15 preservation of the public peace, health and safety shall be in full force  
16 from and after its passage and approval.

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APPROVED: 3-21-95

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