

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

As Engrossed: H2/16/17
A Bill

SENATE BILL 114

5 By: Senator Hester
6 By: Representatives Hammer, Brown, J. Williams, Gates
7

8 **For An Act To Be Entitled**

9 AN ACT TO AMEND THE NOTICE REQUIREMENTS RELATED TO
10 PROPERTY TAXES; TO AMEND THE REQUIREMENTS FOR
11 PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL
12 INTERESTS; AND FOR OTHER PURPOSES.
13

14 **Subtitle**

15 TO AMEND THE NOTICE REQUIREMENTS RELATED
16 TO PROPERTY TAXES; AND TO AMEND THE
17 REQUIREMENTS FOR PUBLISHING NOTICE OF
18 DELINQUENT TAXES ON MINERAL INTERESTS.
19
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21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-23-204, concerning the information
25 required to be on property tax bills, is amended to add an additional
26 subdivision to read as follows:

27 (5) The internet address for the county's official website.
28

29 SECTION 2. Arkansas Code § 26-36-213(a)(1)(C), concerning delinquent
30 taxes on mineral interests, is amended to read as follows:

31 (C) Before a county collector may initiate collection
32 proceedings under this section, ~~the:~~

33 (i) The county collector shall provide the notice of
34 ~~publication required under § 26-37-107, which shall also include the~~
35 ~~following information:~~

36 (a) Prepare a list of the delinquent taxes on



1 mineral interests in his or her county; and

2 (b) Provide the list, including without
3 limitation the following information, to the Association of Arkansas Counties
4 by December 1 of each year:

5 (1) The name and last known address of
6 the owner of the mineral interests;

7 (2) The applicable well name,
8 uncontrolled lease name, or unitized area name as recognized by the Oil and
9 Gas Commission;

10 (3) The county, section, township, and
11 range of the property containing the mineral interests;

12 ~~(i)~~ (4) Notice of the penalty provided
13 under subdivision (a)(1)(B)(i) of this section; and

14 ~~(ii)~~ (5) Notice that the county
15 collector may seek collection under this section if the property taxes,
16 penalties, and interest remain unpaid after December 1;

17 (ii) The association shall:

18 (a) Create a website that is accessible by the
19 public and is dedicated to publishing notice of delinquent taxes on mineral
20 interests; and

21 (b)(1) Within seven (7) days of receiving a
22 list under subdivision (a)(1)(C)(i)(b) of this section, publish the list to
23 the website created under subdivision (a)(1)(C)(ii)(a) of this section.

24 (2) The publication required under this
25 subdivision (a)(1)(C) shall be in substantially the following form:

26 "DELINQUENT MINERAL INTEREST TAX LIST

27 The Real Estate Tax Books of County reflect the
28 following list of mineral interests to be delinquent for nonpayment of taxes
29 for the year (The amount included in the "BASE DELINQUENCY" column
30 may not include all penalties and costs and will not include interest and
31 special improvement assessments that may be due at the time of payment.)

<u>NAME OF OWNER</u>	<u>LEGAL DESCRIPTION</u>	<u>BASE DELINQUENCY</u>
<u>Brown, Bill</u>	<u>pt. W ½ NE SW Sect 6 Twp 17 Rn 5 5 Acs</u>	<u>\$44.25</u>
<u>Doe, John</u>	<u>Lot 3 Blk 5 Plainview Add.</u>	<u>\$31.25</u>

