

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

*As Engrossed: H3/18/15*  
**A Bill**

SENATE BILL 897

5 By: Senator Hester  
6 *By: Representative Dotson*  
7

8 **For An Act To Be Entitled**

9 AN ACT TO CLARIFY NOTICE PROCEDURES FOR THE SALE OF  
10 TAX DELINQUENT LANDS THAT ARE CLAIMED AS A HOMESTEAD;  
11 AND FOR OTHER PURPOSES.  
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14 **Subtitle**

15 TO CLARIFY NOTICE PROCEDURES FOR THE SALE  
16 OF TAX DELINQUENT LANDS THAT ARE CLAIMED  
17 AS A HOMESTEAD.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-37-301(e)(2)(A), concerning the  
23 definition of a homestead for notice purposes in the sale of tax-delinquent  
24 land, is amended to read as follows:

25 (A) "Homestead" means a ~~homestead as defined in § 26-26-~~  
26 1122 parcel of tax delinquent land certified to the Commissioner of State  
27 Lands that is identified by the county assessor as a homestead eligible for a  
28 homestead credit under § 26-26-1118; and  
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30 SECTION 2. Arkansas Code § 26-37-315 is amended to read as follows:  
31 26-37-315. Redemption of homestead by taxpayer.

32 (a) As used in this section, "homestead" means ~~the same as defined in~~  
33 § 26-26-1122 a parcel of tax delinquent land certified to the Commissioner of  
34 State Lands that is identified by the county assessor as a homestead eligible  
35 for a homestead credit under § 26-26-1118.

36 (b) If a ~~taxpayer~~ an owner of a homestead did not receive actual



1 notice of the sale of his or her homestead by the Commissioner of State Lands  
2 or his or her designee by personal service of process at least sixty (60)  
3 days before the date of the sale, then the ~~taxpayer~~ owner of a homestead may  
4 redeem the tax-delinquent land by tendering all taxes, penalties, interests,  
5 and costs within ~~thirty (30)~~ ten (10) days, excluding Saturdays, Sundays, and  
6 legal holidays, after the date of the sale.

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8 SECTION 3. Arkansas Code § 26-37-316 is amended to read as follows:

9 26-37-316. Notice Requirement.

10 (a) As used in this section, "homestead" means ~~the same as defined in §~~  
11 26-26-1122 a parcel of tax delinquent land certified to the Commissioner of  
12 State Lands that is identified by the county assessor as a homestead eligible  
13 for a homestead credit under § 26-26-1118.

14 (b) When a homestead is certified to the Commissioner of State Lands,  
15 the county collector shall provide notice to the Commissioner of State Lands  
16 that the tax-delinquent land is a homestead.

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18 /s/Hester

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21 **APPROVED: 04/07/2015**  
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