Stricken language would be deleted from and underlined language would be added to present law. Act 514 of the Regular Session

1	State of Arkansas	As Engrossed: H2/16/17	
2	91st General Assembly	A Bill	
3	Regular Session, 2017		SENATE BILL 114
4			
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 RELA	TED TO
10	PROPERTY T	AXES; TO AMEND THE REQUIREMENTS FOR	R
11	PUBLISHING	NOTICE OF DELINQUENT TAXES ON MIN	ERAL
12	INTERESTS;	AND FOR OTHER PURPOSES.	
13			
14			
15		Subtitle	
16	TO AN	MEND THE NOTICE REQUIREMENTS RELATE	ΙD
17	TO PH	ROPERTY TAXES; AND TO AMEND THE	
18	REQUI	IREMENTS FOR PUBLISHING NOTICE OF	
19	DELIN	NQUENT TAXES ON MINERAL INTERESTS.	
20			
21			
22	BE IT ENACTED BY THE G	ENERAL ASSEMBLY OF THE STATE OF AR	KANSAS:
23			
24	SECTION 1. Arka	nsas Code § 26-23-204, concerning	the information
25	required to be on prop	perty tax bills, is amended to add	an additional
26	subdivision to read as	follows:	
27	<u>(5) The i</u>	nternet address for the county's o	<u>fficial website.</u>
28			
29	SECTION 2. Arka	nsas Code § 26-36-213(a)(1)(C), com	ncerning delinquent
30	taxes on mineral inter	ests, is amended to read as follows	s:
31	(C)	Before a county collector may init	tiate collection
32	proceedings under this	section <del>, the</del> :	
33		<u>(i) The</u> county collector shall <del>j</del>	<del>provide the notice of</del>
34	publication required u	nder § 26-37-107, which shall also	-include the
35	following information:		
36		(a) Prepare a list of the	<u>delinquent taxes on</u>



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As Engrossed: H2/16/17

SB114

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)(l)(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 <u>;</u>		
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)(l) Within seven (7) days of receiving a		
22	list under subdivision (a)(l)(C)(i)(b) of this section, publish the list to		
23	the website created under subdivision (a)(l)(C)(ii)(a) of this section.		
24	(2) The publication required under this		
25	subdivision (a)(l)(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.)		
32			
33	NAME OF OWNER LEGAL DESCRIPTION BASE DELINQUENCY		
34			
35	Brown, Bill pt. W ½ NE SW Sect 6 Twp 17 Rn 5 5 Acs \$44.25		
36	Doe, JohnLot 3 Blk 5 Plainview Add.\$31.25		

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As Engrossed: H2/16/17

1	Jones, John <u>W ½</u> Lot 8 Blk 54 Meriweather Trust <u>\$42.24</u>		
2	Roe, Richard SW ½ SE ½ Sec 12 Twp 18E Rn 6E 40 Acs \$37.25		
3	NOTICE IS HEREBY GIVEN THAT said several tracts, lots, or parts of lots		
4	will be held as delinquent for a one-year period from this date and then		
5	certified to the State of Arkansas, Commissioner of State Lands, for		
6	collection or to be sold, unless the delinquent taxes, penalties, and costs		
7	are paid before the end of the one-year period.		
8			
9	(Date of Notice) Collector County.";		
10	and		
11	(iii) The county collector shall:		
12	(a)(1) Publish notice in a newspaper that has		
13	general circulation in the county or district for which the list is being		
14	published.		
15	(2) If there is no newspaper in the		
16	county or district, the publication of notice shall be in the nearest		
17	newspaper having a general circulation in the county or district for which		
18	the list is being published.		
19	(3) The notice required under		
20	subdivision (a)(l)(C)(iii)(a)(l) of this section shall provide the website at		
21	which the delinquent mineral interest tax list may be found;		
22 23	(b) Publish notice at the county courthouse; and		
24	(c) Provide notice through the county website.		
25	SECTION 3. Arkansas Code § 26-36-213(b)(2)(B)(ii), concerning		
26	certified statements or account of delinquent taxes on mineral interests, is		
27	amended to read as follows:		
28	(ii) The county collector shall include in the		
29	certified statement or account the identification information provided in the		
30	notice of publication made under <del>§ 26-37-107</del> subdivision (a)(l)(C) of this		
31	section and a copy of the tax statements containing the delinquent taxpayer's		
32	last known address;		
33			
34	SECTION 4. Arkansas Code § 26-37-107, concerning the publication of		
35	the delinquent taxes list, is amended to add an additional subsection to read		
36	as follows:		

3

1	(d) The requirements of this section do not apply to delinquent taxes
2	on mineral interests, which shall comply with the requirements stated in §
3	<u>26-36-213.</u>
4	
5	SECTION 5. EFFECTIVE DATE. This act is effective for tax years
6	beginning on or after January 1, 2017.
7	
8	/s/Hester
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11	APPROVED: 03/16/2017
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