

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

# A Bill

SENATE BILL 114

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

## For An Act To Be Entitled

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

## Subtitle

15 TO AMEND THE REQUIREMENTS FOR PUBLISHING  
16 NOTICE OF DELINQUENT TAXES ON MINERAL  
17 INTERESTS.  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

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

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

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

29 (a) Prepare a list of the delinquent taxes on  
30 mineral interests in his or her county; and

31 (b) Provide the list, including without  
32 limitation the following information, to the Association of Arkansas Counties  
33 by December 1 of each year:

34 (1) The name and last known address of  
35 the owner of the mineral interests;

36 (2) The applicable well name,



1 uncontrolled lease name, or unitized area name as recognized by the Oil and  
2 Gas Commission;

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

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

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

10 (ii) The association shall:

11 (a) Create a website that is accessible by the  
12 public and is dedicated to publishing notice of delinquent taxes on mineral  
13 interests; and

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

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

19 "DELINQUENT MINERAL INTEREST TAX LIST

20 The Real Estate Tax Books of . . . . . County reflect the  
21 following list of mineral interests to be delinquent for nonpayment of taxes  
22 for the year . . . . . (The amount included in the "BASE DELINQUENCY" column  
23 may not include all penalties and costs and will not include interest and  
24 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>
<u>Jones, John</u>	<u>W ½ Lot 8 Blk 54 Meriweather Trust</u>	<u>\$42.24</u>
<u>Roe, Richard</u>	<u>SW ¼ SE ¼ Sec 12 Twp 18E Rn 6E 40 Acs</u>	<u>\$37.25</u>

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

1  
2 (Date of Notice) . . . . . Collector . . . . . County.";  
3 and

4 (iii) The county collector shall publish notice:

5 (a)(1) In a newspaper that has general  
6 circulation in the county or district for which the list is being published.

7 (2) If there is no newspaper in the  
8 county or district, the publication of notice shall be in the nearest  
9 newspaper having a general circulation in the county or district for which  
10 the list is being published.

11 (3) The notice required under  
12 subdivision (a)(1)(C)(iii)(a)(1) of this section shall provide the website at  
13 which the delinquent mineral interest tax list may be found; and

14 (b) At the county courthouse.

15  
16 SECTION 2. Arkansas Code § 26-36-213(b)(2)(B)(ii), concerning  
17 certified statements or account of delinquent taxes on mineral interests, is  
18 amended to read as follows:

19 (ii) The county collector shall include in the  
20 certified statement or account the identification information provided in the  
21 notice of publication made under ~~§ 26-37-107~~ subdivision (a)(1)(C) of this  
22 section and a copy of the tax statements containing the delinquent taxpayer's  
23 last known address;

24  
25 SECTION 3. Arkansas Code § 26-37-107, concerning the publication of  
26 the delinquent taxes list, is amended to add an additional subsection to read  
27 as follows:

28 (d) The requirements of this section do not apply to delinquent taxes  
29 on mineral interests, which shall comply with the requirements stated in §  
30 26-36-213.

31  
32 SECTION 4. EFFECTIVE DATE. This act is effective for tax years  
33 beginning on or after January 1, 2017.