

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

## For An Act To Be Entitled

8  
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  
16 *TO AMEND THE NOTICE REQUIREMENTS RELATED*  
17 *TO PROPERTY TAXES; AND TO AMEND THE*  
18 *REQUIREMENTS FOR PUBLISHING NOTICE OF*  
19 *DELINQUENT TAXES ON MINERAL INTERESTS.*  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

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>

1	<u>Jones, John</u>	<u>W ½ Lot 8 Blk 54 Meriweather Trust</u>	<u>\$42.24</u>
2	<u>Roe, Richard</u>	<u>SW ¼ SE ¼ Sec 12 Twp 18E Rn 6E 40 Acs</u>	<u>\$37.25</u>

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)(1)(C)(iii)(a)(1) of this section shall provide the website at  
 21 which the delinquent mineral interest tax list may be found;

22 (b) Publish notice at the county courthouse;  
 23 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 ~~§ 26-37-107~~ subdivision (a)(1)(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:

