

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

As Engrossed: H3/17/21

# A Bill

HOUSE BILL 1443

5 By: Representative Bentley  
6 By: Senator G. Stubblefield  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS LAW RELATED TO THE  
10 MANAGEMENT AND SALE OF TAX-DELINQUENT LANDS BY THE  
11 COMMISSIONER OF STATE LANDS; AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO AMEND ARKANSAS LAW RELATED TO THE  
16 MANAGEMENT AND SALE OF TAX-DELINQUENT  
17 LANDS BY THE COMMISSIONER OF STATE LANDS.  
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19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 22-6-101 is repealed.

23 ~~22-6-101. Record of land sales.~~

24 ~~(a) In addition to the memorandum of sales or entry of lands to be~~  
25 ~~made upon the maps or plats, the Commissioner of State Lands shall procure a~~  
26 ~~well-bound book in which he or she shall enter each location or purchase of~~  
27 ~~lands and in which he or she shall specify the tract sold, to whom sold, the~~  
28 ~~date of sale, and the price and how paid.~~

29 ~~(b) The Commissioner of State Lands shall always discriminate the~~  
30 ~~class to which the lands sold belong.~~

31 ~~(c) The Commissioner of State Lands shall make to the Auditor of State~~  
32 ~~quarterly reports of the transactions of his or her office. These reports~~  
33 ~~shall show the class of lands, the number of acres, the price per acre, the~~  
34 ~~amount paid and the kind of funds so paid, together with a report of fees~~  
35 ~~certified to the Treasurer of State by the Commissioner of State Lands.~~  
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1 SECTION 2. Arkansas Code § 26-37-201(a)(1), concerning publication of  
2 notice by the Commissioner of State Lands, is amended to read as follows:

3 (a)(1) *The Commissioner of State Lands shall publish a notice of sale*  
4 *of land upon which the ad valorem property taxes have not been paid in a*  
5 *newspaper having general circulation in the county where the land is located.*  
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7 SECTION 3. Arkansas Code § 26-37-301(c), concerning the notice to an  
8 owner and definitions for the redemption of realty to be sold for taxes, is  
9 amended to read as follows:

10 (c) As used in this ~~section~~, subchapter:

11 (1)(A) "owner" "Owner" and "interested party" mean any person,  
12 firm, corporation, or partnership holding title to or an interest in the tax-  
13 delinquent land by virtue of a bona fide recorded instrument at the time of  
14 certification to the Commissioner of State Lands.

15 (B) "Owner" includes:

16 (i) Every owner of the property if the property is  
17 owned by joint tenants; and

18 (ii) Either the husband or the wife if the property  
19 is owned by tenants by the entirety; and

20 (2) "Redeemer" means:

21 (A) The owner of the property who redeems the property by  
22 paying all taxes, penalties, interest, and costs; or

23 (B) Any other person, firm, corporation, or partnership  
24 without an existing ownership interest in the property who redeems the  
25 property by paying all taxes, penalties, interest, and costs.  
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27 SECTION 4. Arkansas Code § 26-37-303 is amended to read as follows:

28 26-37-303. Redemption deed.

29 (a) If the owner or redeemer redeems the tax-delinquent land, the  
30 Commissioner of State Lands shall issue a redemption deed in the name of the  
31 owner or redeemer and record it in the county wherein the land is located.

32 (b) A redemption deed shall:

33 (1) Serve as proof that payment under § 26-37-302 has been  
34 received by the Commissioner of State Lands; and

35 (2) Not convey or change the legal ownership to the property  
36 redeemed.

1 (c) The fee for the redemption deed and the fee for recording the deed  
2 shall be borne by the owner or redeemer.

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5 /s/Bentley  
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