

**Stricken language would be deleted from and underlined language would be added to the law as it existed  
prior to this session of the General Assembly.  
Act 2170 of the Regular Session**

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005  
4

# A Bill

HOUSE BILL 1312

5 By: Representative Childers  
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7

## For An Act To Be Entitled

AN ACT TO CHANGE THE PUBLICATION REQUIREMENTS FOR  
COLLECTION OF DELINQUENT DRAINAGE DISTRICT TAXES;  
AND FOR OTHER PURPOSES.

### Subtitle

AN ACT TO CHANGE THE PUBLICATION  
REQUIREMENTS FOR COLLECTION OF  
DELINQUENT DRAINAGE DISTRICT TAXES.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 14-121-427 is amended to read as follows:

22 14-121-427. Notice of proceedings for collection of taxes.

23 Notice of the pendency of the suit shall be given by publication weekly  
24 for ~~four (4) weeks~~ two (2) weeks before judgment is entered for the sale of  
25 the lands, railroads, or tramroads, in some newspaper published in the county  
26 where the suits may be pending, which public notice may be in the following  
27 terms:

28 "Board of Commissioners, Drainage District

29 vs.

30 Delinquent Lands.

31 All persons having or claiming an interest in any of the following  
32 described lands, are hereby notified that suit is pending in the ~~Chancery~~  
33 Circuit Court of . . . . . County, Arkansas, to enforce the collection of  
34 certain drainage taxes on the subjoined list of lands, each supposed owner  
35 having been set opposite his or her or its lands, together with the amounts



1 severally due from each, to wit:

2 (Then shall follow a list of supposed owners, with a descriptive list  
3 of said delinquent lands, and amounts due thereon respectively as aforesaid),  
4 and said public notice may conclude in the following form:

5 All persons and corporations interested in said lands are hereby  
6 notified that they are required by law to appear within four (4) weeks and  
7 make defense to said suit, or the same will be taken for confessed and final  
8 judgment will be entered directing the sale of said lands for the purpose of  
9 collecting said taxes, together with the payment of interest, penalty and  
10 costs allowed by law.

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Clerk of said Court."

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SECTION 2. Arkansas Code § 14-121-430 is amended to read as follows:  
14-121-430. Sale of land.

20 (a)(1) In all cases where notice has been properly given and where no  
21 answer has been filed or, if filed, and the cause decided for the plaintiff,  
22 the court, by its decree, shall grant the relief as prayed for in the  
23 complaint. The court shall direct the commissioner to sell the lands,  
24 railroads, and tramroads described in the complaint at the courthouse door of  
25 the county wherein the decree is entered, at public outcry, to the highest  
26 and best bidder, for cash in hand, after having first advertised the sale  
27 ~~weekly for two (2) weeks, consecutively,~~ for one (1) week in some newspaper  
28 published in the county, if there is one. If there is no newspaper, then that  
29 advertisement shall be published in some newspaper in an adjoining county.  
30 The advertisement may include all the lands described in the decree.

31 (2) If all the lands, railroads, and tramroads are not sold on  
32 the day as advertised, the sale shall continue from day to day until  
33 completed.

34 (3) The commissioner shall by proper deeds convey to the  
35 purchaser the lands, railroads, and tramroads so sold. The title to the  
36 lands, railroads, and tramroads shall thereupon become vested in the

1 purchaser as against all others whomsoever, saving to infants and to insane  
2 persons having no guardian or curators, the right they now have by law to  
3 appear and except to the proceedings within three (3) years after their  
4 disabilities are removed.

5 (b)(1) In any case where the lands, railroads, and tramroads are  
6 offered for sale by the commissioner, as provided by this act, and the sum of  
7 the tax due, together with interest, cost, and penalty, is not bid for the  
8 lands, railroads, and tramroads, the commissioner shall bid the lands,  
9 railroads, and tramroads off in the name of the board of directors of the  
10 drainage district, bidding therefor the whole amount due as aforesaid.

11 (2) The commissioner shall execute his deed conveying the land  
12 to the drainage board. No report of sale other than the execution of the deed  
13 and its submission to the court for approval and no confirmation other than  
14 approval of the deed need be made in any such case, and a deed to the land  
15 executed by the commissioner, approved by the court and recorded, shall be  
16 conclusively presumed to be in consideration of the total amount rightfully  
17 due to the district whether that amount is stated or whether it is stated  
18 correctly or incorrectly in the deed.

19 (3) The deeds, together with other deeds as are duly executed in  
20 conformity to the provisions of this act and recorded, shall be received as  
21 evidence in all cases showing an indefeasible title in the district  
22 unassailable in either law or equity.

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25 APPROVED: 4/13/2005  
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