

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.
12
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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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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 Arkansas Code § 22-6-101 is repealed.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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8 **APPROVED: 4/6/21**

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