

Hall of the House of Representatives
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of House Bill No. 1513

"TO AMEND THE PUBLISHING REQUIREMENTS FOR NOTICE OF DELINQUENT REAL
AND PERSONAL PROPERTY TAXES."

Amendment No. 1 to House Bill No. 1513.

Amend House Bill No. 1513 as originally introduced:

Page 1, delete lines 21 through 23 and substitute:

"SECTION 1. Arkansas Code 26-37-107 is amended to read as follows:
26-37-107. Publication of delinquent list."

AND

Page 2, delete line 5 and substitute:

"the tax book.

(b) The publication shall be in substance as follows:

"DELINQUENT REAL ESTATE TAX LIST

The Real Estate Tax Books of County reflect the following list of
real property to be delinquent for nonpayment of taxes for the year
(The amount included in the "Tax, Penalty and Cost" column may not include all
penalties and costs and will not include interest and special improvement
assessments that may be due at the time of payment.)

NAME OF OWNER	LEGAL DESCRIPTION	BASE DELINQUENCY
Brown, Bill	pt. W 1/2 NE SW Sect 6 Twp 17 Rn 5 S 5 Acs	\$44.25
Doe, John Lot	3 Blk 5 Plainview Add.	\$31.25
Jones, John	W 1/2 Lot 8 Blk 54 Meriweather Trust	\$42.24
Roe, Richard	SW 1/4 SE 1/4 Sec 12 Twp 18E Rn 6E 40 Acs	\$37.25

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

(Date of Notice) Collector County."

(c)(1) The legal fee for each required publication of delinquent real
property tax lists shall be ~~one dollar (\$1.00)~~ one dollar and fifty cents
(\$1.50) per tract per insertion.

(2) The fee shall be added as costs of forfeiture and shall be paid by the collector from any moneys in his hands derived from the payment of real property taxes.

(3) The receipts for such payment, verified by the certificate of the county clerk as to its correctness, shall entitle the collector to a credit for the amount so paid."

AND

Page 2, delete lines 7 through 20 and substitute:

"SECTION 2. Arkansas Code 26-36-203 is amended to read as follows:

26-36-203. Publication of delinquent personal property tax list.

(a) No later than December 1 in each year, the collector of taxes shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper of the county. Within seven (7) days thereafter, the newspaper shall publish ~~the first insertion of the list, which shall be published two (2) times in successive weeks.~~ The newspaper shall publish the list in at least seven (7) point size type. If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list ~~one (1) of the required two (2) times~~ in said edition or publication. If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or districts for which the list is being published.

(b) The publication shall show, besides the name of the taxpayer, his school district and the total amount of taxes delinquent, including penalties. The publication shall be in substance as follows:

"DELINQUENT PERSONAL TAX LIST

The personal Tax Books of County reflect the following list of personal property to be delinquent for nonpayment of taxes for the year

Name	School District No.	Amount Due
.....
.....
.....
(ACRON, R. J.	C-11	\$21.35)
(B & B MFG. CO.	S-1	\$167.06)

STATE OF ARKANSAS

COUNTY OF

I,, Collector of Revenue within and for County in the State of Arkansas, do hereby certify that the personal tax books of County reflect the foregoing list of personal property to be delinquent for nonpayment of taxes for the year Witness my hand this day of, 19

COLLECTOR FOR
..... County, Arkansas

..... "

(c) The newspaper publishing this list shall receive as publication cost the sum of ~~seventy five cents (75¢)~~ one dollar and twenty-five cents (\$1.25) per name, per insertion, which sum, together with fifty cents (50¢) per name for the collector preparing and furnishing the list, shall be charged to the delinquent taxpayer and shall be paid by the collector from any moneys in his hands derived from payment of personal property taxes. The receipt for such payment, verified by the certificate of the county clerk as to its correctness, shall entitle the collector to a credit for the amount so paid.

(d) This section shall be cumulative to all existing laws relative to the collection of personal property taxes."

The Amendment was read _____
By: Representative Cook
MG/VJF _____
VJF711 **Chief Clerk**