

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

SENATE BILL

119

By: Senators Fitch and Yates

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE 14-92-232 AND 26-37-101
TO PROVIDE THAT DELINQUENT SUBURBAN IMPROVEMENT DISTRICT
TAXES SHALL BE CERTIFIED TO THE COMMISSIONER OF STATE
LANDS FOR COLLECTION ALONG WITH GENERAL TAXES; AND FOR
OTHER PURPOSES."

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

SECTION 1. Arkansas Code 14-92-232 is hereby amended to read as follows:

"14-92-232. Payment of taxes - Enforcement.

(a) All taxes levied under the terms of this subchapter shall be payable in installments at the same time as other state, county, and city taxes are paid.

(b) (1) If any taxes levied by a board of commissioners pursuant to this chapter are not paid at maturity, the county tax collector shall include the taxes, together with a penalty of twenty-five percent (25%) thereof, in the taxes for which he shall sell the lands.

(2) The purchaser at the sale shall be required to pay the improvement district taxes and the penalty thereon the same as other delinquent taxes on the land.

(c) (1) The owner of property sold for these taxes shall have the right to redeem it at any time within two (2) years after the time when the lands were sold for nonpayment of the taxes.

(2) The lands may be redeemed in the manner and upon payment of the amounts prescribed in Acts 1883, No. 114, § 139, p. 199, as amended superseded, for redemption of lands sold for nonpayment of other taxes.

(d) All lands upon which suburban improvement district taxes are delinquent shall be considered 'tax-delinquent lands' within the meaning of

Title 26, Chapter 37, Arkansas Code of 1987 Annotated, and shall be held and disposed of by the county collector in the same manner as other taxes are held and disposed of pursuant to said Chapter 37."

SECTION 2. Arkansas Code 26-37-101 is hereby amended to read as follows:

"26-37-101. Transfer of tax-delinquent lands.

(a) (1) All lands upon which the taxes have not been paid for two (2) years following the date the taxes were due, October 10, shall be certified to the Commissioner of State Lands for collection or sale.

(2) No tax-delinquent lands shall be sold at the county level.

(b) The county collector shall hold all tax delinquent lands in the county for two (2) years after the date of delinquency, and if not redeemed by the certification date, which shall be no later than July 1 of the following year, the collector shall certify to the state after notice as provided in this chapter indicating all taxes, penalties, interest, and costs due and the name and last known address of the owner of record of the tax-delinquent land.

(c) For the purposes of this chapter, the word 'taxes' shall include taxes levied by suburban improvement districts under the terms of Subchapter 2, Chapter 92, Title 14, Arkansas Code of 1987 Annotated, and the term 'tax-delinquent land' shall include land which is delinquent for non-payment of such suburban improvement district taxes."

SECTION 3. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. All laws and parts of laws in conflict with this Act are hereby repealed to the extent of the conflict.

SECTION 5. The provisions of this Act are separable and if any provision is determined to be invalid, such invalidity shall not affect the validity of the remainder.