

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.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

*As Engrossed: H2/16/01 S3/14/01*

# A Bill

HOUSE BILL 1513

5 By: Representatives Cook, Lowery  
6  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE PUBLISHING REQUIREMENTS FOR  
10 NOTICE OF DELINQUENT REAL AND PERSONAL PROPERTY  
11 TAXES; AND FOR OTHER PURPOSES.  
12

### Subtitle

13 TO AMEND THE PUBLISHING REQUIREMENTS FOR  
14 NOTICE OF DELINQUENT REAL AND PERSONAL  
15 PROPERTY TAXES.  
16  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 *SECTION 1. Arkansas Code 26-37-107 is amended to read as follows:*  
22 *26-37-107. Publication of delinquent list.*

23 (a)(1)(A) The collectors of the counties of this state shall cause the  
24 list of the delinquent lands in their respective counties to be prepared and a  
25 copy of the list to be delivered to a legal newspaper of the county by no  
26 later than December 1 of each year.

27 (B)(i) Within seven (7) days thereafter, the newspaper  
28 shall publish the ~~first insertion of the list of delinquent lands, which list~~  
29 ~~shall be published two (2) times in successive weeks~~ list. The newspaper shall  
30 publish the list in at least seven (7) point size type. If the newspaper  
31 regularly publishes a total market coverage edition or supplement publication  
32 that has wider circulation within the county or district, the newspaper may  
33 publish the list ~~one (1) of the required two (2) times~~ in said edition or  
34 publication.

35 (ii) If there is no newspaper in the county or  
36 district, the publication shall be in the nearest newspaper having a general

1 circulation in the county or districts for which the list is being published.

2 (2) The list of delinquent lands shall contain, at least, the  
3 name of the owner and the legal description of the property as was recorded on  
4 the tax book.

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

6 "DELINQUENT REAL ESTATE TAX LIST

7 The Real Estate Tax Books of ..... County reflect the following list of  
8 real property to be delinquent for nonpayment of taxes for the year .....

9 (The amount included in the "Tax, Penalty and Cost" column may not include all  
10 penalties and costs and will not include interest and special improvement  
11 assessments that may be due at the time of payment.)

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

18  
19 NOTICE IS HEREBY GIVEN THAT said several tracts, lots or parts of lots,  
20 will be held as delinquent for a one-year period from this date and then  
21 certified to the State of Arkansas, Commissioner of State Lands, for  
22 collection or to be sold, unless the delinquent taxes, penalties, and costs  
23 are paid before the end of the one-year period.

24  
25 (Date of Notice) ..... Collector ..... County. "

26 (c)(1) The legal fee for each required publication of delinquent real  
27 property tax lists shall be ~~one dollar (\$1.00)~~ one dollar and fifty cents  
28 (\$1.50) per tract per insertion.

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

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

35  
36 SECTION 2. Arkansas Code 26-36-203 is amended to read as follows:

1 26-36-203. Publication of delinquent personal property tax list.  
 2 (a) No later than December 1 in each year, the collector of taxes shall  
 3 prepare a list of delinquent personal property taxes and deliver a copy of the  
 4 list to a legal newspaper of the county. Within seven (7) days thereafter,  
 5 the newspaper shall publish ~~the first insertion of the list, which shall be~~  
 6 ~~published two (2) times in successive weeks.~~ The newspaper shall publish the  
 7 list in at least seven (7) point size type. If the newspaper regularly  
 8 publishes a total market coverage edition or supplement publication that has  
 9 wider circulation within the county or district, the newspaper may publish the  
 10 list ~~one (1) of the required two (2) times in said edition or publication.~~ If  
 11 there is no newspaper in the county or district, the publication shall be in  
 12 the nearest newspaper having a general circulation in the county or districts  
 13 for which the list is being published.

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

17 "DELINQUENT PERSONAL TAX LIST  
 18 The personal Tax Books of ..... County reflect the following list of  
 19 personal property to be delinquent for nonpayment of taxes for the year  
 20 .....

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

28 .....

29 STATE OF ARKANSAS

30

31 COUNTY OF .....

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

1 of ....., 19 .....

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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.

/s/ Cook