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.

Regular Session, 2003 HOUSE BILL 10 By: Representative Prater For An Act To Be Entitled AN ACT TO AMEND ARKANSAS CODE §§ 26-37-202, 26- 37-203, AND 26-37-301 AND TO ADD ARKANSAS CODE § 11 26-37-214 REGARDING THE SALE OF REAL ESTATE BY THE COMMISSIONER OF STATE LANDS; AND FOR OTHER PURPOSES. Subtitle AN ACT REGARDING THE SALE OF REAL ESTATE BY THE COMMISSIONER OF STATE LANDS. Subtitle AN ACT REGARDING THE SALE OF REAL ESTATE BY THE COMMISSIONER OF STATE LANDS. BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: SECTION 1. Arkansas Code § 26-37-202(e), regarding the procedure for tax sale, is amended to read as follows: (e) Unless the owners of record tender all taxes, penalties, interest and costs due within thirty (30) one hundred twenty (120) days after the dat of sale, a limited warranty deed will be issued by the Commissioner to the purchaser. SECTION 2. Arkansas Code § 26-37-203(a), regarding the conveyance of land after a tax sale, is amended to read as follows: (a) If the tax-delinquent land is not redeemed within the thirty day	1	State of Arkansas	As Engrossed: H1/28/03 A Bill	
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34 SECTION 3 Arkanasa Codo & 26 27 202(h)(1) regarding the conveyance		СБСТТОМ 2 А1	agas Codo & 26 27 202(h)(1)	ding the garmana
35 SECTION 3. Arkansas Code § 26-37-203(b)(1), regarding the conveyance 36 of land after a tax sale, is amended to read as follows:				•

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As Engrossed: H1/28/03 HB1005

1	(b)(1) All actions to contest the validity of the conveyance shall be			
2	brought within $\frac{1}{1}$			
3	thereafter be barred, except as to causes of actions by persons suffering a			
4	mental incapacity, minors, or those serving in the United States armed force			
5	during time of war during the two year five-year period.			
6	· ——— ·			
7	SECTION 4. Arkansas Code Title 26, Chapter 37, Subchapter 2, is			
8	amended to add an additional section to read as follows:			
9	26-37-214. Redemption of homestead by taxpayer.			
10	(a) For the purposes of this subchapter:			
11	(1) "Homestead" means a dwelling used as the owner's principal			
12	place of abode, including the parcel of land on which the dwelling is			
13	situated and all lands contiguous thereto, not to exceed two (2) acres for			
14	dwellings located within an incorporated city or town and not to exceed fort			
15	(40) acres for dwellings located outside an incorporated city or town; and			
16	(2) "Homestead" means any dwelling with an assessed value of			
17	twenty-five thousand dollars (\$25,000) or less.			
18	(b) If the taxpayer did not receive actual notice of the sale of his			
19	or her homestead by the Commissioner of State Lands, then the taxpayer may			
20	redeem the tax-delinquent land by tendering all taxes, penalties, interests,			
21	and costs within five (5) years after the date of the conveyance.			
22				
23	SECTION 5. Arkansas Code § 26-37-301, regarding notice to the owner of			
24	tax-delinquent land, is amended to add an additional subsection to read as			
25	follows:			
26	(e) Nothing in this subchapter shall preclude the Commissioner of			
27	State Lands from providing actual notice to the taxpayer.			
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29	/s/ L. Prater			
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