

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 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 1332

4
5 By: Representative L. Prater
6
7

For An Act To Be Entitled

9 AN ACT TO ALLOW A HOMESTEAD OWNER TO REDEEM HIS
10 OR HER LAND IF HE OR SHE DID NOT RECEIVE ACTUAL
11 NOTICE OF THE SALE; TO INCREASE THE LENGTH OF
12 TIME THAT THE OWNERS OF RECORD HAVE TO REDEEM HIS
13 OR HER LAND; AND FOR OTHER PURPOSES.
14

Subtitle

15 TO ALLOW A HOMESTEAD OWNER TO REDEEM HIS
16 OR HER LAND IF HE OR SHE DID NOT RECEIVE
17 ACTUAL NOTICE OF THE SALE.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-37-202(e), regarding the procedure for a
24 tax sale, is amended to read as follows:

25 (e) Unless the owners of record tender all taxes, penalties, interest,
26 and costs due within ~~thirty (30)~~ one hundred twenty (120) days after the date
27 of sale, a limited warranty deed will be issued by the Commissioner to the
28 purchaser.
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30 SECTION 2. Arkansas Code § 26-37-203(a), regarding the conveyance of
31 land after a tax sale, is amended to read as follows:

32 (a) If the tax-delinquent land is not redeemed within the ~~thirty-day~~
33 one hundred twenty-day period, the Commissioner of State Lands shall issue a
34 limited warranty deed to the land.
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36 SECTION 3. Arkansas Code Title 26, Chapter 37, Subchapter 2, is



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1 amended to add an additional section to read as follows:

2 26-37-214. Redemption of homestead by taxpayer.

3 (a) For the purposes of this subchapter, "homestead" means a dwelling:

4 (1) Used as the owner's principal place of abode, including the
5 parcel of land on which the dwelling is situated and all lands contiguous
6 thereto, not to exceed two (2) acres for dwellings located within an
7 incorporated city or town and not to exceed forty (40) acres for dwellings
8 located outside an incorporated city or town; and

9 (2) With an assessed value of twenty-five thousand dollars
10 (\$25,000) or less.

11 (b) If the taxpayer did not receive actual notice of the sale of his
12 or her homestead by the Commissioner of State Lands, then the taxpayer may
13 redeem the tax-delinquent land by tendering all taxes, penalties, interests,
14 and costs within two (2) years after the date of the sale.

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16 SECTION 4. Arkansas Code § 26-37-301, regarding notice to the owner of
17 tax-delinquent land, is amended to add an additional subsection to read as
18 follows:

19 (e) Nothing in this subchapter shall preclude the Commissioner of
20 State Lands from providing actual notice to the taxpayer.

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