

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  
4  
5 By: Senator J. Bookout  
6  
7

# A Bill

SENATE BILL 196

## For An Act To Be Entitled

9 AN ACT TO CLARIFY THE DUTIES OF THE COUNTY CLERK  
10 IN THE PREPARATION OF THE COUNTY TAX BOOKS AND  
11 PRESCRIBE DUTIES FOR THE PREPARER OF THE COUNTY  
12 TAX BOOKS; TO REPEAL VARIOUS OBSOLETE SECTIONS OF  
13 ARKANSAS CODE TITLE 26, CHAPTERS 28, 35, 39, AND  
14 73, REGARDING THE COUNTY TAX COLLECTIONS; AND FOR  
15 OTHER PURPOSES.

## Subtitle

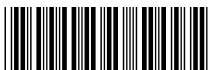
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17  
18 TO CLARIFY THE DUTIES OF THE COUNTY  
19 CLERK IN THE PREPARATION OF THE COUNTY  
20 TAX BOOKS AND TO REPEAL VARIOUS OBSOLETE  
21 CODE SECTIONS REGARDING COUNTY TAX  
22 COLLECTION.  
23  
24

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

26  
27 SECTION 1. Arkansas Code § 26-28-101 is amended to read as follows:  
28 26-28-101. Form of tax books.

29 The ~~clerk of the county court~~ preparer of the tax books shall make out  
30 in books, prepared for that purpose, ~~in such manner as the Auditor of State~~  
31 ~~shall prescribe~~, a complete list or schedule of all the taxable property in  
32 his county and the value thereof as equalized and arranged in the following  
33 form:

34 (1) Each separate tract of real property ~~in each congressional~~  
35 ~~township in his county, other than town or city property~~, in the county shall  
36 be contained in lines opposite the names of the owners, arranged in numerical



1 order, and the tracts may be arranged further by school district and city.

2 ~~(2) Each separate lot or tract of real property in each city or town~~  
 3 ~~shall be set down in lines opposite the names of the owners, arranged in~~  
 4 ~~numerical order.~~

5 ~~(3)(2) The aggregate value of personal property, moneys, credits,~~  
 6 ~~investments in bonds, stocks, joint stock companies, or otherwise, of each~~  
 7 ~~person, company, or corporation within each congressional township county~~  
 8 ~~shall be placed in a column opposite the name of the owner, person, company,~~  
 9 ~~or corporation in whose name it is listed in alphabetical order, and the~~  
 10 ~~personal property may be arranged further by school district and city.~~

11 ~~(4) The names of the persons in each school district who are not~~  
 12 ~~residents of any incorporated town, city, or village shall be placed in~~  
 13 ~~alphabetical order in one (1) list, and the names of the persons who are~~  
 14 ~~residents of any incorporated town, city, or village shall be entered in~~  
 15 ~~another list in alphabetical order.~~

16  
 17 SECTION 2. Arkansas Code § 26-28-103 is amended to read as follows:  
 18 26-28-103. Extension of taxes.

19 ~~The clerk of the county court~~ preparer of tax books, after receiving  
 20 statements of the rates and sums of money to be levied for the current year  
 21 from the Auditor of State and from such other officers and authorities as  
 22 shall be legally empowered to determine the rates or amount of taxes to be  
 23 levied for the various purposes authorized by law, shall immediately  
 24 determine the sums to be levied upon each tract or lot of real property in  
 25 his county, adding the taxes of any previous year that may have been omitted,  
 26 and the sums to be levied upon the amount of personal property, ~~moneys, and~~  
 27 ~~credits~~ listed in his county in the name of each person, company, or  
 28 corporation, which shall be assessed equally on all real and personal  
 29 property subject to those taxes.

30  
 31 SECTION 3. Arkansas Code § 26-28-104 is amended to read as follows:  
 32 26-28-104. Recapitulation of taxes.

33 (a) It shall be the duty of the ~~county clerk~~ preparer of tax books to  
 34 add each tax book delivered to the collector, making the separate columns of  
 35 values when added together amount to the sum of the column of total values  
 36 when added up and, at the end of the tax book, recapitulate the additions of

1 each page, so as to make it prove itself to be correct, ~~according to the form~~  
2 ~~to be furnished by the Auditor of State.~~

3 (b) A copy of the recapitulation under this section shall be a part of  
4 the tax books.

5  
6 SECTION 4. Arkansas Code § 26-28-105 is amended to read as follows:

7 26-28-105. Entry for omitted years.

8 (a) In all cases where any ~~clerk of the county court~~ preparer of the  
9 tax books shall, by inadvertence or mistake, in any year omit to enter on the  
10 books of his county any lands or lots or parts of lots situated in his county  
11 subject to taxation, it shall be his duty to enter them on the tax books of  
12 the next succeeding year and to add to the taxes of the current year the  
13 simple taxes of each and every preceding year in which the lands or lots so  
14 escaped taxation.

15 (b) There shall be separate recapitulation of those lands and lots.

16  
17 SECTION 5. Arkansas Code § 26-28-107 is amended to read as follows:

18 26-28-107. Marking of forfeited lands.

19 The ~~clerk of the county court~~ preparer of the tax books shall mark  
20 opposite every tract, town, or city lot that may have been forfeited to the  
21 state for the nonpayment of taxes the word "forfeited." On that tract, town,  
22 or city lot, there shall not be charged any taxes unless the Commissioner of  
23 State Lands shall officially advise the ~~clerk~~ preparer that it has become  
24 subject to taxation. In that event, the same taxes shall be charged and  
25 collected thereon as may be allowed by law. The assessors in the counties  
26 shall assess all the lands or lots, or parts thereof, that may appear on the  
27 plats or lists furnished them. If any clerk of the county court shall have  
28 lost or if the records of his office shall not contain a list of the lands  
29 forfeited to the state within his county, he shall certify that fact to the  
30 Commissioner, and the Commissioner shall immediately furnish the clerk with  
31 that list.

32  
33 SECTION 6. Arkansas Code § 26-28-108 is amended to read as follows:

34 26-28-108. Delivery of tax books to collector.

35 (a) The ~~clerk of the county court~~ preparer of tax books of each county  
36 shall, on or before ~~the third Monday in February in~~ February 1 of each year,

1 make out and deliver the tax books of his county to the collector, with his  
2 warrant attached, under his hand and the seal of his office, authorizing the  
3 collector to collect the taxes.

4 (b) The collector shall give ~~duplicate receipts~~ a receipt for the tax  
5 books, in which the amount of the different taxes shall be separately stated,  
6 and the county clerk shall ~~forward one (1) of the receipts to the Auditor of~~  
7 ~~State~~ file the receipt in the records of the county.

8

9 SECTION 7. Arkansas Code § 26-28-304 is amended to read as follows:  
10 26-28-304. Duty of preparer of tax books.

11 Under the system provided for in this subchapter:

12 (1) After receiving statements of the rates and sums of money to  
13 be levied for the current year from the Auditor of State and from such other  
14 officers and authorities, including special improvement districts, as shall  
15 be legally empowered to determine the rates or amounts of taxes to be levied  
16 for the various purposes authorized by law, and after levied by the quorum  
17 court, the preparer of the tax books shall immediately determine the sums to  
18 be levied upon personal property and each tract or lot of real property in  
19 the county;

20 (2) The preparer of the tax books of each county shall, on or  
21 before February 1 in each year, make out and deliver the tax books of the  
22 county to the collector, with his warrant attached, under his hand and the  
23 seal of his office, authorizing the collector to collect the taxes; and

24 (3) The collector shall give ~~duplicate receipts~~ a receipt for  
25 the tax books, in which the amount of the different taxes shall be separately  
26 stated, and the preparer of the tax books shall ~~forward one (1) of the~~  
27 ~~receipts to the Auditor of State~~ file the receipt in the records of the  
28 county.

29

30 SECTION 8. Arkansas Code § 26-35-501 is amended to read as follows:  
31 26-35-501. Time to pay - Installments.

32 (a)(1) All ad valorem taxes levied on real and personal property by  
33 the several county courts of the state when assembled for the purpose of  
34 levying taxes, except taxes on the property of utilities and carriers and all  
35 ad valorem taxes on real property held in escrow, shall be due and payable on  
36 and from the ~~third Monday in February~~ first business day in March to and

1 including October 10 in the year succeeding the year in which the levy is  
 2 made.

3 (2)(A) Every taxpayer other than a utility or carrier shall have  
 4 the option to pay the taxes on real property of the taxpayer in installments  
 5 as follows:

6 (i) The first installment of one-fourth (1/4) of the  
 7 amount of the taxes shall be payable on and from the third Monday in February  
 8 to and including the third Monday in April; or

9 (ii) A second installment of one-fourth (1/4) or a  
 10 first installment of one-half (1/2) if no payment was made before the third  
 11 Monday in April shall be payable on and from the third Monday in April to and  
 12 including the third Monday in July; and

13 (iii) The third installment of one-half (1/2) shall  
 14 be payable on and from the third Monday in July to and including October 10.

15 (B) A taxpayer who does not submit installment payments in  
 16 compliance with this schedule shall be deemed to have waived the option to  
 17 pay in installments.

18 (b) All ad valorem taxes levied on the real and personal property of  
 19 utilities and carriers shall be due and payable as follows:

20 (1) One-fourth (1/4) shall be due and payable on and from the  
 21 third Monday in February to and including the third Monday in April;

22 (2) One-fourth (1/4) shall be due and payable on and from the  
 23 third Monday in April to and including the second Monday in June; and

24 (3) One-half (1/2) shall be due and payable on and from the  
 25 third Monday in April to and including October 10 in the year succeeding the  
 26 year in which the levy is made.

27 (c)(1) It shall be the duty of the collectors of the respective  
 28 counties to assess a penalty of ten percent (10%) against all unpaid tax  
 29 balances remaining after October 10 for every taxpayer other than a utility  
 30 or carrier or after the prescribed dates listed in subsection (b) of this  
 31 section for utilities and carriers.

32 (2) No taxpayer paying in installments under subdivision (a)(2)  
 33 of this section shall be assessed a penalty until such taxes become due and  
 34 remain unpaid after October 10. However, if the last day for the payment of  
 35 taxes on any installment is a Saturday or Sunday or postal holiday, the ~~taxes~~  
 36 ~~shall become due and payable without penalty the following Monday~~ last day to

1 pay taxes without a penalty is the following business day.

2  
 3 SECTION 9. Arkansas Code § 26-39-204 is amended to read as follows:  
 4 26-39-204. Collector to pay in kind.

5 (a) The collector shall pay into the state and county treasury, in  
 6 kind, all money collected by him, whether specie, United States paper  
 7 currency, national bank notes, silver or gold certificates, or warrants or  
 8 scrip, or check drawn on the collector's account, as authorized by law to be  
 9 received.

10 (b) Every collector or other officer who shall fail to comply with the  
 11 provisions of this section shall:

12 (1) Be fined one hundred dollars (\$100) for each violation;

13 (2) Be held liable on his official bond for the difference in  
 14 value between the funds received and those paid; and

15 (3) Not be eligible to hold any office of trust in this state.

16  
 17 SECTION 10. Arkansas Code § 26-39-404 is amended to read as follows:  
 18 26-39-404. Settlement with state and subdivisions.

19 After the settlement made with him by the county clerk has been  
 20 examined and acted upon by the county court, as provided in § 26-39-402, the  
 21 collector shall, on or before December 30 of each year, make settlement with  
 22 the county and its various subdivisions ~~and with the Auditor of State for all~~  
 23 ~~state taxes collected by him.~~

24  
 25 SECTION 11. Arkansas Code § 26-28-109 is repealed.

26 ~~26-28-109. List of delinquent lands.~~

27 ~~(a) The county clerk shall furnish the collector of taxes, thirty (30)~~  
 28 ~~days before the collector shall begin to collect taxes, a complete list of~~  
 29 ~~all delinquent lands in the county, showing the names of the owners at the~~  
 30 ~~time the lands were forfeited and describing the lands accurately.~~

31 ~~(b) This section applies to the counties of Arkansas, Ashley, Baxter,~~  
 32 ~~Benton, Boone, Calhoun, Carroll, Clark, Clay, Cleburne, Cleveland, Columbia,~~  
 33 ~~Conway, Craighead, Crawford, Cross, Faulkner, Franklin, Fulton, Garland,~~  
 34 ~~Grant, Greene, Hempstead, Hot Spring, Howard, Independence, Izard, Jackson,~~  
 35 ~~Johnson, Lafayette, Lawrence, Lincoln, Little River, Logan, Lonoke, Madison,~~  
 36 ~~Marion, Miller, Mississippi, Monroe, Montgomery, Nevada, Newton, Ouachita,~~

1 Perry, Phillips, Pike, Poinsett, Pope, Prairie, Saline, Scott, Searcy,  
 2 Sebastian, Sevier, Sharp, Stone, Union, Van Buren, Washington, White,  
 3 Woodruff, and Yell.

4  
 5 SECTION 12. Arkansas Code §§ 26-35-1001 through 26-35-1003 are  
 6 repealed.

7 ~~26-35-1001. Record of tax receipts.~~

8 ~~(a) Each collector shall enter in a book the date of each tax receipt~~  
 9 ~~issued by him; the name of the person paying the taxes, distinctly specifying~~  
 10 ~~each tract of land, town, or city lot, as it is described in the tax receipts~~  
 11 ~~as taken from the tax book; the valuation of the real estate; the valuation~~  
 12 ~~of the personal property; the name of the township in which the personal~~  
 13 ~~property is situated, total valuation of real and personal property; the~~  
 14 ~~amount of taxes paid on account of state, county, school, city, or town,~~  
 15 ~~respectively; and total amount of taxes paid by the person.~~

16 ~~(b) The entry shall be made at the time of issuing the receipt, and~~  
 17 ~~the aggregate of the receipt shall be added up on each page and carried~~  
 18 ~~forward to the next page, and so on, so that the amount collected can be seen~~  
 19 ~~at any time by an inspection of the book.~~

20 ~~(c) The collector shall, at the time the entry is made, enter upon the~~  
 21 ~~margin of the tax book, opposite the property paid on, the page of the record~~  
 22 ~~book of tax receipts and where the entry is made therein.~~

23 ~~(d) Each collector shall also enter in the book, in immediate~~  
 24 ~~connection with the other entries, the amount of his payment of taxes to the~~  
 25 ~~State Treasurer and county treasurers, respectively, with the date of the~~  
 26 ~~payments, so that it can be seen by reference to the book whether the~~  
 27 ~~payments made to the State Treasurer and county treasurers embraced all he~~  
 28 ~~had collected, less his commissions. The books shall, at all times, be~~  
 29 ~~subject to the inspection of any state or county officer or of any citizen of~~  
 30 ~~this state.~~

31 ~~(e) If any collector shall fail to keep this book or to make the~~  
 32 ~~entries at the time and in the manner prescribed in this act, or shall make~~  
 33 ~~any false entry therein or shall refuse to permit any person entitled thereto~~  
 34 ~~to examine the book or shall fail to preserve the book and deliver it to the~~  
 35 ~~county clerk at the time prescribed in § 26-35-1002, he shall be guilty of a~~  
 36 ~~misdemeanor and, upon conviction, fined in any sum not more than five hundred~~

1 dollars (\$500), and be removed from office.

2 (f) ~~The expense of printing and binding the book shall be paid for out~~  
3 ~~of the State Treasury.~~

4  
5 26-35-1002. ~~Delivery of record book to county court.~~

6 (a) ~~The book of record of tax receipts required by § 26-35-1001 to be~~  
7 ~~kept by the collectors of the respective counties of this state, whether~~  
8 ~~filled or not, shall, at the time of making his final settlement with the~~  
9 ~~county clerk, as prescribed in chapter 39 of this title, be delivered by the~~  
10 ~~collector to the county clerk, which shall be received and receipted by the~~  
11 ~~county clerk and preserved by him as a public record of his office.~~

12 (b) ~~The book shall become a public record of the county and shall be~~  
13 ~~evidence that the taxes have been paid by the respective persons upon the~~  
14 ~~property and at the times as therein specified and entered.~~

15  
16 26-35-1003. ~~Tax record form.~~

17 ~~The Auditor of State shall prepare and, by the first Monday in November~~  
18 ~~in each year, furnish to the collectors of the respective counties a~~  
19 ~~sufficient number of blank forms, contained in a well-bound book, for the~~  
20 ~~record of tax receipts, to be issued by the collectors. The blanks may be in~~  
21 ~~the following form:~~

22  
23 ~~REFER TO THE BOOK FOR THE PROPER FORM~~

24  
25 SECTION 13. Arkansas Code §§ 26-39-202 and 26-39-203 are repealed.

26 26-39-202. ~~Report of tax installments.~~

27 ~~Immediately following the date each installment of taxes is due as~~  
28 ~~provided in § 26-35-501, the collector shall make and file with the county~~  
29 ~~clerk a report showing installments paid on personal property listed in the~~  
30 ~~name of each owner and the installment of taxes paid on each tract and parcel~~  
31 ~~of land. The collector shall account for his collections of each installment~~  
32 ~~of taxes in the manner provided by law for collector's settlement, and he~~  
33 ~~shall make settlement within thirty (30) days after each installment of taxes~~  
34 ~~is due as provided in § 26-35-501.~~

35  
36 26-39-203. ~~Collector charged for late filings.~~



1           ~~(a) The county clerk, at the time of making settlement with the~~  
 2 ~~collector, shall carefully examine the record of tax receipts as kept by the~~  
 3 ~~collector and shall charge the collector with a sum equal to ten percent~~  
 4 ~~(10%) of all tax receipts recorded subsequent to the time specified in § 26-~~  
 5 ~~35-501.~~

6           ~~(b) All errors or omissions of the collector in recording any tax~~  
 7 ~~receipt shall be exempt from the penalty prescribed in this section.~~

8  
 9           SECTION 14. Arkansas Code § 26-39-205 is repealed.

10          ~~26-39-205. Settlement of accounts for blank licenses.~~

11          ~~The county court shall, at each regular term, cause the collector to~~  
 12 ~~settle his accounts of all blank licenses with which he shall stand charged.~~  
 13 ~~After giving him credit for all licenses returned, the court shall ascertain~~  
 14 ~~the amount due from him on that account and shall cause it to be entered of~~  
 15 ~~record, so as to show the amount due the county.~~

16  
 17          SECTION 15. Arkansas Code §§ 26-39-302 through 26-39-305 are repealed.

18          ~~26-39-302. Delinquent and insolvent taxpayers reported.~~

19          ~~(a) The collector shall, within seventy (70) days after October 10 in~~  
 20 ~~each year, make out and furnish to the county clerk a report of all the~~  
 21 ~~delinquent and insolvent taxpayers in his county, with the amount due from~~  
 22 ~~each.~~

23          ~~(b) The report shall be verified by the written affidavit of the~~  
 24 ~~collector to the effect that:~~

25                 ~~(1) He has, in person or by his deputy, made a legal demand for~~  
 26 ~~taxes of all delinquent taxpayers found in his county, by going to their~~  
 27 ~~places of abode or business and searching for something to seize and sell for~~  
 28 ~~the taxes;~~

29                 ~~(2) The taxpayers mentioned in the report have failed to pay~~  
 30 ~~their taxes and have no effects known to the collector upon which they can be~~  
 31 ~~made to pay their taxes; and~~

32                 ~~(3) He has made diligent inquiry to find them in his county and~~  
 33 ~~they have no effects known to him which can be used to pay their taxes.~~

34  
 35          ~~26-39-303. List to be under oath—Examination.~~

36          ~~(a) The county court or county judge shall not allow to the collector~~

1 a credit for the insolvent and delinquent list he reports unless it is  
 2 verified by the oath of the collector, as prescribed in § 26-39-302, nor  
 3 shall it be allowed to the collector merely because he presents it duly sworn  
 4 to.

5 (b) ~~The county court or county judge shall carefully examine each~~  
 6 ~~school district and incorporated city or town list, as reported. The court~~  
 7 ~~shall:~~

8 (1) ~~Scrutinize each name and amount reported insolvent;~~

9 (2) ~~Avail himself of any information by witnesses to test the~~  
 10 ~~accuracy of the list; and~~

11 (3) ~~Not allow to the collector credit for the taxes of any~~  
 12 ~~delinquent who may be ascertained to have any personal property by a sale of~~  
 13 ~~which to make such taxes.~~

14 (c) ~~All of the lists for which the collector shall not be allowed as a~~  
 15 ~~credit shall stand as a charge against the collector.~~

16  
 17 ~~26-39-304. Collector given credit for unpaid taxes.~~

18 (a)(1) ~~The county court shall proceed to examine the report made as~~  
 19 ~~indicated in § 26-39-302 and shall allow to the collector a credit for such~~  
 20 ~~of the taxes so reported insolvent or delinquent as satisfactorily appears to~~  
 21 ~~the court to remain uncollected without default of the collector, and no~~  
 22 ~~more.~~

23 (2) ~~A list of the allowance shall be made out by the county~~  
 24 ~~clerk and certified and transmitted to the Auditor of State within ten (10)~~  
 25 ~~days after it is approved by the county court or county judge, and it shall~~  
 26 ~~be credited to the collector in his settlement with the Auditor of State and~~  
 27 ~~with the county clerk.~~

28 (b)(1) ~~In the event the county court shall not meet at the time of the~~  
 29 ~~filing of the report or within ten (10) days thereafter, the collector may~~  
 30 ~~present the report to the county judge, who shall proceed to examine it, make~~  
 31 ~~such allowance as to him satisfactorily appears to remain uncollected without~~  
 32 ~~any default of the collector, and certify it under his hand and seal.~~

33 (2) ~~The allowance shall be entered of record by the clerk, and~~  
 34 ~~the same proceedings shall be had as if it had been done by the county court.~~

35  
 36 ~~26-39-305. Collection of delinquencies after credit of allowance.~~

1           ~~(a)(1) Notwithstanding any allowance, the tax collector, if possible,~~  
 2 ~~shall collect the taxes of insolvent and delinquent taxpayers.~~

3           ~~(2) He shall retain a copy of the list reported by him for six~~  
 4 ~~(6) months, which shall be charged to him by the county clerk, and whenever~~  
 5 ~~he can find any personal property belonging to such a person, he shall~~  
 6 ~~distrain and sell it, on ten (10) days' notice, to the highest bidder for~~  
 7 ~~cash and pay over proceeds as other taxes collected.~~

8           ~~(b) The Auditor of State upon every settlement with the collector~~  
 9 ~~shall require of him a report, under oath, whether he has collected taxes~~  
 10 ~~from any, and of which, of the delinquent taxpayers.~~

11  
 12           SECTION 16. Arkansas Code § 26-39-405 is repealed.

13           ~~26-39-405. Mileage of collectors.~~

14           ~~The collectors, in making their annual settlements on account of state~~  
 15 ~~revenue and paying it over, shall be allowed mileage at the rate of ten cents~~  
 16 ~~(10¢) per mile from the county seats of their respective counties to and~~  
 17 ~~returning from the capital of the state by the most direct and usually~~  
 18 ~~traveled land route. The Auditor of State shall allow them credit therefor in~~  
 19 ~~their settlement, but the Auditor of State shall not allow mileage to any~~  
 20 ~~collector for more than one (1) time in any one (1) year.~~

21  
 22           SECTION 17. Arkansas Code §§ 26-39-503 through 26-39-509 are repealed.

23           ~~26-39-503. Distress warrant against collector.~~

24           ~~It shall be the duty of the Auditor of State, immediately after the~~  
 25 ~~time specified in § 26-39-502, in each year, to issue a warrant of distress~~  
 26 ~~against a delinquent collector and his sureties, directed to the coroner or~~  
 27 ~~any constable in the county in which the delinquent collector and his~~  
 28 ~~sureties reside, commanding him to distrain, levy, and sell the goods,~~  
 29 ~~chattels, lands, and tenements of the delinquent collector and his sureties~~  
 30 ~~in the same manner as such property is required to be sold by virtue of an~~  
 31 ~~execution issued out of the circuit court.~~

32  
 33           ~~26-39-504. Endorsement of warrant.~~

34           ~~It shall be the duty of every officer, immediately after the receipt of~~  
 35 ~~any distress warrant, to endorse thereon the time when it came to his hands~~  
 36 ~~and to cause a record thereof to be made in the office of the clerk of the~~

1 ~~ircuit court of his county.~~

2

3 ~~26-39-505. Lien on property of collector.~~

4 ~~The amount due by a delinquent collector shall be a lien on the goods,~~  
5 ~~chattels, lands, and tenements of the delinquent collector and his securities~~  
6 ~~from the time the distress warrant shall come to the hands of the distress~~  
7 ~~officer until it shall be discharged according to law.~~

8

9 ~~26-39-506. Sale of lands and tenements.~~

10 ~~(a) When any lands and tenements shall be sold by any officer, under~~  
11 ~~the authority of any distress warrant, he shall make, execute, acknowledge,~~  
12 ~~and deliver to the purchaser, at the expense of the purchaser, a deed for the~~  
13 ~~lands and tenements in the same manner as sheriffs are required to make and~~  
14 ~~acknowledge deeds for lands sold under execution.~~

15 ~~(b) The deeds when recorded shall have the same force and effect as a~~  
16 ~~deed made by a sheriff.~~

17

18 ~~26-39-507. Payment of money collected.~~

19 ~~(a) It shall be the duty of every officer collecting money by virtue~~  
20 ~~of any distress warrant issued as provided in this subchapter to pay it into~~  
21 ~~the State Treasury within thirty (30) days after the receipt thereof.~~

22 ~~(b) An officer shall, with his securities, be liable on his official~~  
23 ~~bond for the amount so collected, with the sum of twenty five percent (25%)~~  
24 ~~added thereto, in case of his failure to pay it into the State Treasury as~~  
25 ~~provided in this section.~~

26

27 ~~26-39-508. Fees of officer executing warrant.~~

28 ~~Every officer collecting money by virtue of any distress warrant issued~~  
29 ~~by the Auditor of State as provided in this subchapter shall be entitled to~~  
30 ~~receive the same fees as are allowed by law to sheriffs for collecting and~~  
31 ~~paying over moneys under executions.~~

32

33 ~~26-39-509. Return of surplus moneys.~~

34 ~~All moneys which may remain in the hands of an officer of the proceeds~~  
35 ~~of any sale of goods, chattels, lands, or tenements, after paying the amount~~  
36 ~~of the distress warrant and the cost and expense of sale, shall be returned~~

1 ~~to the delinquent collector or his securities, as the case may be.~~

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SECTION 18. Arkansas Code § 26-73-203 is repealed.

~~26-73-203. Payment of taxes by county collector.~~

~~(a) It shall be the duty of the county collector to pay over to the city treasurer of any municipal corporation all moneys received by him arising from taxes belonging to the municipal corporation within five (5) days after the collector shall have settled with the county clerk.~~

~~(b) For delinquent taxes that the county collector may have received belonging to the corporation, he shall pay them over within five (5) days after he shall have received them.~~