

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 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 2458

4
5 By: Representative Mack
6 By: Senator Hill

For An Act To Be Entitled

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10 AN ACT TO AMEND THE REQUIREMENTS FOR NOTICE,
11 PUBLICATION, AND PURCHASE OF TAX DELINQUENT
12 PROPERTY; AND FOR OTHER PURPOSES.

Subtitle

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15 AN ACT TO AMEND THE REQUIREMENTS FOR
16 NOTICE, PUBLICATION, AND PURCHASE OF TAX
17 DELINQUENT PROPERTY.

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

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22 SECTION 1. Arkansas Code § 26-37-104 is amended to read as follows:
23 26-37-104. Costs of notices.

24 (a) All costs of notice shall be added to the costs to be collected
25 from the purchaser or redeemer.

26 (b) Costs of notice shall include, but not be limited to, certified
27 mail costs, newspaper and catalog costs, and title work.

28
29 SECTION 2. Arkansas Code § 26-37-106, is amended to read as follows:
30 26-37-106. Recording of delinquent list.

31 (a)(1) The county collectors of this state shall cause a list of the
32 delinquent lands in their respective counties, as corrected by them, to be
33 entered in a permanent record appropriately labeled.

34 (2) It shall be a permanent public record, and open to the
35 inspection of the public at all times.

36 (b) The county clerk shall certify that the total amount of delinquent



1 lands in this permanent record is equal to the credit allowed the collector
2 for delinquent lands on the current tax settlement.

3 ~~(c)(1) The list of delinquent lands recorded as provided in this~~
4 ~~section shall have attached thereto, by the county collector, a certificate~~
5 ~~stating in what newspaper the notice of delinquent land was published and the~~
6 ~~dates of publication.~~

7 ~~(2) The record, so certified, shall be evidence of the facts~~
8 ~~contained in the list and certificate.~~

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10 SECTION 3. Arkansas Code § 26-37-109 is repealed.

11 ~~26-37-109. Redemption of lands not transferred.~~

12 ~~(a)(1) The county collectors of the various counties of the State of~~
13 ~~Arkansas are authorized to charge a fee of two dollars and fifty cents~~
14 ~~(\$2.50) for the issuance of each certificate of land redemption for each~~
15 ~~parcel of tax delinquent land redeemed in their office.~~

16 ~~(2) This fee shall be deposited in the county general fund.~~

17 ~~(b) Each county quorum court may authorize the county collector or the~~
18 ~~county treasurer to accept payment for the redemption of tax delinquent land~~
19 ~~which has not been transferred to the Commissioner of State Lands.~~

20 ~~(c) The county collector shall pay over to the county treasurer on the~~
21 ~~first of each month or within five (5) days thereafter all amounts collected~~
22 ~~under this section. However, upon a certificate of distribution of the~~
23 ~~amounts collected under this section being prepared by the county clerk or~~
24 ~~collector, which certificate shall be issued on or before the thirtieth day~~
25 ~~of each month, the county treasurer will transfer to the various funds the~~
26 ~~amount due each fund, such as the county, school, or municipality fund, from~~
27 ~~the amounts collected under this section.~~

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29 SECTION 4. Arkansas Code § 26-37-201(b)(3), concerning publication of
30 notice of tax-delinquency, is amended to read as follows:

31 (3)(A) Contain the name of the owner, the legal description, and
32 parcel number of the land.

33 (B) A part or abbreviated legal description shall be
34 sufficient in the notice if the name of the owner and parcel number are
35 listed;

1 SECTION 5. Arkansas Code § 26-37-203(b)(3), concerning conveyance of
2 tax-delinquent land, is amended to read as follows:

3 (3) An action to challenge the conveyance to a purchaser of a
4 ~~subdivided lot~~ land that was sold at a negotiated sale under § 26-37-202(b)
5 shall be brought within ninety (90) days after the date of the conveyance or
6 thereafter be barred.

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8 SECTION 6. Arkansas Code § 26-37-209(a)(2), concerning compensation
9 for improvement on tax-delinquent land purchased amended to read as follows:

10 (2) No purchaser of a ~~subdivided lot~~ land that was sold at a
11 negotiated sale under § 26-37-202(b) shall be entitled to any compensation
12 for any improvements that he or she makes to the lot within ninety (90) days
13 after the date of the sale.

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15 SECTION 7. Arkansas Code § 26-37-301(c), concerning notice to an owner
16 of tax-delinquent land is amended to read as follows:

17 (c) For the purposes of this section, the terms "owner" and
18 "interested party" shall mean any person, firm, corporation, or partnership
19 holding title to or interest in the property by virtue of a bona fide
20 recorded instrument at the time of certification to the Commissioner of State
21 Lands.

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