

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015

# A Bill

SENATE BILL 897

4  
5 By: Senator Hester

## For An Act To Be Entitled

8 AN ACT TO CLARIFY NOTICE PROCEDURES FOR THE SALE OF  
9 TAX DELINQUENT LANDS THAT ARE CLAIMED AS A HOMESTEAD;  
10 AND FOR OTHER PURPOSES.

### Subtitle

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14 TO CLARIFY NOTICE PROCEDURES FOR THE SALE  
15 OF TAX DELINQUENT LANDS THAT ARE CLAIMED  
16 AS A HOMESTEAD.

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

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21 SECTION 1. Arkansas Code § 26-37-301(e)(2)(A), concerning the  
22 definition of a homestead for notice purposes in the sale of tax-delinquent  
23 land, is amended to read as follows:

24 (A) "Homestead" means a ~~homestead as defined in § 26-26-~~  
25 1122 parcel of tax delinquent land certified to the Commissioner of State  
26 Lands that is identified by the county assessor as a homestead eligible for a  
27 homestead credit under § 26-26-1118; and

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29 SECTION 2. Arkansas Code § 26-37-315 is amended to read as follows:  
30 26-37-315. Redemption of homestead by taxpayer.

31 (a) As used in this section, "homestead" means ~~the same as defined in~~  
32 § 26-26-1122 a parcel of tax delinquent land certified to the Commissioner of  
33 State Lands that is identified by the county assessor as a homestead eligible  
34 for a homestead credit under § 26-26-1118.

35 (b) If ~~a taxpayer~~ an owner of a homestead did not receive actual  
36 notice of the sale of his or her homestead by the Commissioner of State Lands



1 or his or her designee by personal service of process at least sixty (60)  
2 days before the date of the sale, then the ~~taxpayer~~ owner of a homestead may  
3 redeem the tax-delinquent land by tendering all taxes, penalties, interests,  
4 and costs within ~~thirty (30)~~ ten (10) days, excluding Saturdays, Sundays, and  
5 legal holidays, after the date of the sale.

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7 SECTION 3. Arkansas Code § 26-37-316 is amended to read as follows:  
8 26-37-316. Notice Requirement.

9 (a) As used in this section, "homestead" means ~~the same as defined in §~~  
10 ~~26-26-1122~~ a parcel of tax delinquent land certified to the Commissioner of  
11 State Lands that is identified by the county assessor as a homestead eligible  
12 for a homestead credit under § 26-26-1118.

13 (b) When a homestead is certified to the Commissioner of State Lands,  
14 the county collector shall provide notice to the Commissioner of State Lands  
15 that the tax-delinquent land is a homestead.

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