

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

HOUSE BILL 1739

5 By: Representative Payton  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE PROCESS OF  
9 PROVIDING REDEMPTION DEEDS BY THE COMMISSIONER OF  
10 STATE LANDS; TO EXPAND THE FORMS OF ACCEPTABLE  
11 PAYMENT; AND FOR OTHER PURPOSES.  
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## Subtitle

14 TO AMEND THE LAW CONCERNING THE PROCESS  
15 OF PROVIDING REDEMPTION DEEDS BY THE  
16 COMMISSIONER OF STATE LANDS; AND TO  
17 EXPAND THE FORMS OF ACCEPTABLE PAYMENT.  
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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 § 26-37-301(a)(2), concerning notice to  
24 owners of tax-delinquent land, regarding notice to the owner is amended to  
25 read as follows:

26 (2) All interested parties, as identified by the Commissioner of  
27 State Lands, shall receive notice of the sale from the Commissioner of State  
28 Lands ~~in the same manner~~ by certified mail.  
29

30 SECTION 2. Arkansas Code § 26-37-302 is amended to read as follows:  
31 26-37-302. Payment required.

32 (a) To redeem tax-delinquent land with the county collector or the  
33 Commissioner of State Lands and to purchase tax-delinquent land at the  
34 Commissioner of State Lands' sale the redeemer or purchaser of tax-delinquent  
35 land shall pay all delinquent taxes, plus:

36 (1) Ten percent (10%) simple interest for each year of



1 delinquency;

2 (2) A ten percent (10%) penalty for each year of the  
3 delinquency; and

4 (3) The costs incurred by the county and the Commissioner of  
5 State Lands.

6 (b) The penalties and interest shall accrue beginning on October 16 in  
7 the year of delinquency.

8 (c) Payment to redeem tax-delinquent land under this section shall be  
9 made by cash or certified funds, including without limitation a credit card,  
10 debit card, electronic check, escrow check, money order, cashier's check, or  
11 certified bank check if the redemption occurs:

12 (1) Within ~~sixty (60)~~ thirty (30) days before the date of the  
13 scheduled sale; or

14 (2) During the redemption period following the sale.

15 (d) The Commissioner of State Lands may approve additional forms of  
16 payment by promulgation of rule.

17  
18 SECTION 3. Arkansas Code § 26-37-303 is amended to read as follows:  
19 26-37-303. Redemption deed.

20 (a) If the owner redeems the tax-delinquent land, the Commissioner of  
21 State Lands shall issue a redemption deed and record it in the county wherein  
22 the land is located.

23 (b) A redemption deed shall:

24 (1) Serve as proof that payment under § 26-37-302 has been  
25 received by the Commissioner of State Lands; and

26 (2) Not convey or change the legal ownership to the property  
27 redeemed.

28 ~~(c)(b)~~ The fee for the redemption deed and the fee for recording the  
29 deed shall be borne by the owner.