

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023

A Bill

HOUSE BILL 1330

4
5 By: Representative S. Richardson

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING TAX-DELINQUENT
9 PROPERTY; TO PROVIDE RESTRICTIONS ON THE FORFEITURE
10 OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED
11 FOR FARMING; AND FOR OTHER PURPOSES.

Subtitle

12
13
14 TO AMEND THE LAW CONCERNING TAX-
15 DELINQUENT PROPERTY; AND TO PROVIDE
16 RESTRICTIONS ON THE FORFEITURE OF TAX-
17 DELINQUENT HOMESTEADS AND REAL PROPERTY
18 USED FOR FARMING.
19

20
21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23
24 SECTION 1. Arkansas Code § 26-37-101 is amended to read as follows:
25 26-37-101. Transfer of tax-delinquent lands.

26 (a)(1)(A) All Except as provided in subsection (d) of this section,
27 all lands upon which the taxes have not been paid for one (1) year following
28 the date the taxes were due, October 15, shall be forfeited to the state and
29 transmitted by certification to the Commissioner of State Lands for
30 collection or sale.

31 (B) The Commissioner of State Lands may accept an
32 electronic certification of tax-delinquent parcels from a county.

33 (2) Tax-delinquent lands shall not be sold at the county level.

34 (b) The Except as provided in subsection (d) of this section, the
35 county collector shall hold all tax-delinquent lands in the county for one
36 (1) year after the date of delinquency, and, if the lands are not redeemed by



1 the certification date, which shall be no later than July 1 of the following
2 year, the county collector shall transmit it to the state by certification,
3 after notice as provided in this chapter, indicating all taxes, penalties,
4 interest, and costs due and the name and last known address of the owner of
5 record of the tax-delinquent lands.

6 (c) Upon receipt of the certification, title to the tax-delinquent
7 lands shall vest in the State of Arkansas in care of the Commissioner of
8 State Lands.

9 (d) A county collector shall not transmit by certification the
10 following real property under this section until the delinquent real property
11 tax on the real property is at least eighty percent (80%) of the appraised
12 value of the real property, less any outstanding debt owed or liens on the
13 real property:

14 (1) A homestead, as defined in § 26-26-1122, of a person who is
15 sixty-five (65) years of age or older; and

16 (2) Real property used principally for farming that is owned by
17 a person who is sixty-five (65) years of age or older.

18
19 SECTION 2. Arkansas Code § 26-37-107(b), concerning the publication of
20 the list of tax-delinquent real property, is amended to read as follows:

21 (b) The publication shall be in substance as follows:

22 "DELINQUENT REAL ESTATE TAX LIST

23
24 Real Estate Tax Books of County reflect the following list of real
25 property to be delinquent for nonpayment of taxes for the year (The
26 amount included in the "Tax, Penalty and Cost" column may not include all
27 penalties and costs and will not include interest and special improvement
28 assessments that may be due at the time of payment.)

30 NAME OF	LEGAL	BASE
31 OWNER	DESCRIPTION	DELINQUENCY
33 Brown, Bill	pt. W ½ NE SW Sect 6 Twp 17 Rn 5 5 Acs	\$44.25
34 Doe, John	Lot 3 Blk 5 Plainview Add.	\$31.25
35 Jones, John	W ½ Lot 8 Blk 54 Meriweather Trust	\$42.24
36 Roe, Richard	SW ¼ SE ¼ Sec 12 Twp 18E Rn 6E 40 Acs	\$37.25

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

NOTICE IS HEREBY GIVEN THAT, except as provided in Arkansas Code § 26-37-101(d), said several tracts, lots or parts of lots will be held as delinquent for a one-year period from this date and then certified to the State of Arkansas, Commissioner of State Lands, for collection or to be sold, unless the delinquent taxes, penalties, and costs are paid before the end of the one-year period.

(Date of Notice) Collector County.”