

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

# A Bill

HOUSE BILL 1768

4  
5 By: Representative Payton

## For An Act To Be Entitled

8 AN ACT TO REVISE THE PROCEDURE OF THE COMMISSIONER OF  
9 STATE LANDS FOR THE REDEMPTION OF LAND CERTIFIED TO  
10 THE STATE; AND FOR OTHER PURPOSES.

## Subtitle

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14 TO REVISE THE PROCEDURE OF THE  
15 COMMISSIONER OF STATE LANDS FOR THE  
16 REDEMPTION OF LAND CERTIFIED TO THE  
17 STATE.

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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 § 26-37-310 is regarding the procedure for  
23 redeeming land certified to the state is amended to read as follows:

24 26-37-310. Procedure for redeeming land certified to state.

25 ~~(a) All lands or town and city lots sold to the state under any decree~~  
26 ~~or other proceedings had under the provisions of an act entitled "An act to~~  
27 ~~enforce the payment of overdue taxes," Acts 1881, No. 39, approved March 12,~~  
28 ~~1881 [repealed], and now owned by the state and all lands or town and city~~  
29 ~~lots forfeited and sold to the state for nonpayment of taxes and certified to~~  
30 ~~the Commissioner of State Lands which have not been sold or otherwise~~  
31 ~~disposed of by the state, or which may hereafter be sold and forfeited to the~~  
32 ~~state, and certified as aforesaid, may, until disposed of by the state, be~~  
33 ~~redeemed by the person owning the land or lot at the time of forfeiture, or~~  
34 ~~by his or her heirs or assigns, in the manner provided by subsections (b),~~  
35 ~~(c), and (d) of this section.~~

36 ~~(b) Any person, or his or her agent or attorney, desiring to redeem~~



1 any land or town or city lots under the provisions of this section shall  
2 first pay to the Treasurer of State an amount or sum of money equal to the  
3 taxes for which the land or town or city lots desired to be redeemed were  
4 sold, together with penalties and costs and all expenses paid by the state in  
5 acquiring title to the land or town or city lots under such forfeiture for  
6 taxes and all state and county taxes that would have subsequently accrued  
7 thereon had they remained on the tax books subject to taxation.

8 (c) The Commissioner of State Lands, upon application by any person  
9 desiring to redeem any lands or town or city lots under this section, shall  
10 furnish the person a statement, showing the amount of money that will be  
11 required to be paid to the Treasurer of State under subsection (b) of this  
12 section for the redemption of the lands or town or city lots sought to be  
13 redeemed.

14 (d) Before any person shall be permitted to redeem any lands or town  
15 or city lots mentioned in subsection (a) of this section, the person, or his  
16 or her agent or attorney, shall present and file with the Commissioner of  
17 State Lands a verified petition stating that they, or the parties under whom  
18 they hold, owned the lands or town or city lots desired to be redeemed at the  
19 time they were forfeited for taxes. They shall also file with the petition a  
20 receipt, in duplicate, from the Treasurer of State showing the payment of the  
21 amount of money necessary to redeem the lands or town or city lots sought to  
22 be redeemed as required by subsection (b) of this section.

23 (e) The Commissioner of State Lands may require other evidence than  
24 the petition to establish the facts therein set forth, and the petitioner may  
25 take proof by affidavit or otherwise as the Commissioner of State Lands may  
26 direct.

27 (f) If the Commissioner of State Lands finds the facts set forth in  
28 the petition to be true and that the amount of money necessary to redeem the  
29 lands sought to be redeemed has been paid to the Treasurer of State as  
30 required by subsection (b) of this section, he or she shall, by deed of  
31 release and quitclaim under his or her hand and official seal, convey to the  
32 person redeeming the lands or town or city lots all of the right, title, and  
33 interest of the state in and to the lands or town or city lots acquired under  
34 any forfeiture, sale, or condemnation for taxes. For this deed, the  
35 Commissioner of State Lands shall receive one dollar (\$1.00), to be paid by  
36 the party applying to redeem the lands or lots.

1       ~~(g) The Commissioner of State Lands shall file with the Auditor of~~  
2 ~~State one (1) of the receipts executed by the Treasurer of State and~~  
3 ~~presented with the petition required by subsection (d) of this section and~~  
4 ~~shall keep the other receipt on file in his or her office. The Commissioner~~  
5 ~~of State Lands shall forward a copy of the deed executed by him or her under~~  
6 ~~subsection (f) of this section to the county clerk of the county in which the~~  
7 ~~land or lot conveyed by the deed is situated.~~

8       ~~(h) After the reception of the deed of the Commissioner of State~~  
9 ~~Lands, the county clerk shall extend on the tax book against the land or lot~~  
10 ~~the taxes other than state and county for the years that the taxes have not~~  
11 ~~been paid since the sale of the land or lot to the state, and these taxes~~  
12 ~~shall be charged and collected as other taxes.~~

13       ~~(i) The proceeds of all redemptions of forfeited lands which may~~  
14 ~~hereafter be made under subsections (a)–(e) of this section shall be divided~~  
15 ~~equally between the county where the lands are situated and the state, and~~  
16 ~~paid over in the manner as required and provided in this section.~~

17       (a) All lands forfeited to the state for nonpayment of taxes may,  
18 until disposed of by the state, be redeemed under this section by the:

19               (1) Owner of the land at the time of forfeiture; or

20               (2) Heirs and assigns of the owner of the land at the time of  
21 the forfeiture.

22       (b) To request redemption under subsection (a) of this section, a  
23 person shall submit the following to the Commissioner of State Lands:

24               (1)(A) An executed petition to redeem the property in a form  
25 prescribed by the Commissioner of State Lands.

26               (B) The Commissioner of State Lands shall make the  
27 petition form available upon request;

28               (2) Payment to the Treasurer of State in an amount equal to the  
29 total of outstanding taxes, penalties, interest, fees, and costs owed at the  
30 time the petition is received by the Commissioner of State Lands; and

31               (3) Any additional documentation requested by the Commissioner  
32 of State Lands.

33       (c) The total amount due under subdivision (b)(2) of this section  
34 shall not be raised or lowered for thirty (30) days after the date the  
35 redemption under subsection (a) of this section is requested, unless:

36               (1) The property has been sold;

1           (2) The records have been amended by a county; or

2           (3) The actual costs, fees, and taxes are added to the total  
3 amount due.

4           (d) An updated petition to redeem shall be provided to the  
5 Commissioner of State Lands, if the date of the submission of the penalty to  
6 redeem has expired or additional costs, fees, and taxes have accrued.

7           (e) If the property is sold at public auction or by a negotiated sale,  
8 the owner of record or his or her heirs or assigns shall have ten (10)  
9 business days from the date of the sale in which to redeem the property.

10           (f) Petitions and payment in full received by the Commissioner of State  
11 Lands at least thirty (30) days before and no later than ten (10) days  
12 following the sale date shall be made in cash, certified funds, or as  
13 provided in §26-37-302.

14           (g)(1) Upon redemption, a redemption deed will be issued by the  
15 Commissioner of State Lands.

16           (2) The deed shall be forwarded to the circuit clerk of the  
17 county in which the land or lot conveyed by the deed is situated, to be filed  
18 of record.

19           (3)(A) The Commissioner of State Lands may establish by rule a  
20 fee for producing a redemption deed.

21           (B) However, the fee shall not exceed three percent (3%)  
22 of the actual costs expended by the Commissioner of State Lands in producing,  
23 filing, or performing the redemption deed.

24           (h) The redemption deed shall serve as proof that payment has been  
25 received by the Commissioner of State Lands, in accordance to the provisions  
26 of § 26-37-302, and does not convey or change the legal ownership to the  
27 property redeemed.

28           (i) Upon receipt of the redemption deed, the county collector shall  
29 extend on the tax book against the land or lot the taxes other than state and  
30 county for the years that the taxes have not been paid since the sale of the  
31 land or lot to the state, and these taxes shall be charged and collected as  
32 other taxes.

33           (j) The proceeds of all redemptions of forfeited lands shall be divided  
34 between the county where the lands are situated and the state, as set forth  
35 in § 26-37-205, and paid over in the manner as required and provided in this  
36 section.