

1 State of Arkansas
2 88th General Assembly
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4
5 By: Senator J. Dismang
6

A Bill

SENATE BILL 595

For An Act To Be Entitled

8 AN ACT TO CLARIFY THE NOTICE REQUIREMENTS AND
9 REMEDIES FOR DEFECTIVE NOTICE IN THE SALE OF TAX-
10 DELINQUENT LAND; AND FOR OTHER PURPOSES.
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Subtitle

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14 TO CLARIFY THE NOTICE REQUIREMENTS AND
15 REMEDIES FOR DEFECTIVE NOTICE IN THE SALE
16 OF TAX-DELINQUENT LAND.
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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 is amended to read as follows:
22 26-37-301. Notice to owner.

23 (a)(1) ~~Subsequent to~~ After receiving tax-delinquent land, the
24 Commissioner of State Lands shall notify the owner, at the owner's last known
25 address as certified by the county, by certified mail, of the owner's right
26 to redeem by paying all taxes, penalties, interest, and costs, including the
27 cost of the notice.

28 (2) All interested parties shall receive notice of the sale from
29 the Commissioner of State Lands in the same manner.

30 (3) If the notice by certified mail is returned unclaimed, the
31 Commissioner of State Lands shall mail the notice to the owner or interested
32 party by regular mail.

33 (4) If the notice by certified mail is returned undelivered for
34 any other reason, the Commissioner of State Lands shall send a second notice
35 to the owner or interested party at any additional address reasonably
36 identifiable through the examination of the real property records properly



1 filed and recorded in the office of the county recorder where the ~~property~~
2 tax-delinquent land is located as follows:

3 (A) The address shown on the deed to the owner;

4 (B) The address shown on the deed, mortgage, assignment,
5 or other filed and recorded document to the interested party; or

6 (C) Any other corrected or forwarding address on file with
7 the county collector or county assessor.

8 (b)~~(1)~~ The notice to the owner or interested party shall also:

9 (1) Contain a partial or abbreviated legal description and the
10 parcel number;

11 (2) indicate State that the tax-delinquent land will be sold if
12 not redeemed prior to the date of sale; and

13 ~~(2) (3)(A) The notice shall also indicate~~ Provide the sale date; and

14 (B) and that The sale date shall be no earlier than one
15 (1) year after the tax-delinquent land is certified to the Commissioner of
16 State Lands.

17 (c) As used in this section, "owner" and "interested party" means any
18 person, firm, corporation, or partnership holding title to or an interest in
19 the ~~property~~ tax-delinquent land by virtue of a bona fide recorded instrument
20 at the time of certification to the Commissioner of State Lands.

21 (d) The Commissioner of State Lands shall not be required to notify,
22 by certified mail or by any other means, ~~any~~ a person, firm, corporation, or
23 partnership whose title to or interest in the ~~property~~ tax-delinquent land
24 is:

25 (1) obtained subsequent to Obtained after certification to the
26 Commissioner of State Lands; or

27 (2) Expired or barred, or was transferred, assigned, released,
28 or otherwise terminated before the date of sale regardless of whether a bona
29 fide recorded instrument reflects the termination of the title or interest.

30 (e)(1) If the Commissioner of State Lands fails to receive proof that
31 the notice sent by certified mail under this section was received by the
32 owner of a homestead that is tax-delinquent land, then the Commissioner of
33 State Lands or his or her designee shall provide actual notice to the owner
34 of a homestead by personal service of process at least sixty (60) days before
35 the date of sale.

36 (2) As used in this subsection:

1 (A) "Homestead" means ~~the same~~ a homestead as defined in §
2 26-26-1122; and

3 (B) "Owner of a homestead" means:

4 (i) Every owner if the homestead is owned by joint
5 tenants; and

6 (ii) Either the husband or the wife if the homestead
7 is owned by tenants by the entirety.

8 (3) The owner of a homestead that is tax-delinquent land shall
9 pay for the additional cost of the notice by personal service of process
10 under this subsection.

11 (f) The validity of a notice under this section may be challenged only
12 by an owner or interested party of tax-delinquent land that did not receive
13 notice under this section.