

State of Arkansas
90th General Assembly
Regular Session, 2015

As Engrossed: H3/18/15
A Bill

SENATE BILL 897

By: Senator Hester

By: Representative Dotson

For An Act To Be Entitled

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

Subtitle

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

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

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

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

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

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

(b) If a ~~taxpayer~~ owner of a homestead did not receive actual



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

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

26-37-316. Notice Requirement.

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

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

/s/Hester

APPROVED: 04/07/2015