

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: H3/17/21  
**A Bill**

HOUSE BILL 1443

By: Representative Bentley  
By: Senator G. Stubblefield

### For An Act To Be Entitled

AN ACT TO AMEND ARKANSAS LAW RELATED TO THE  
MANAGEMENT AND SALE OF TAX-DELINQUENT LANDS BY THE  
COMMISSIONER OF STATE LANDS; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND ARKANSAS LAW RELATED TO THE  
MANAGEMENT AND SALE OF TAX-DELINQUENT  
LANDS BY THE COMMISSIONER OF STATE LANDS.

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

SECTION 1. Arkansas Code § 22-6-101 is repealed.

~~22-6-101. Record of land sales.~~

~~(a) In addition to the memorandum of sales or entry of lands to be made upon the maps or plats, the Commissioner of State Lands shall procure a well-bound book in which he or she shall enter each location or purchase of lands and in which he or she shall specify the tract sold, to whom sold, the date of sale, and the price and how paid.~~

~~(b) The Commissioner of State Lands shall always discriminate the class to which the lands sold belong.~~

~~(c) The Commissioner of State Lands shall make to the Auditor of State quarterly reports of the transactions of his or her office. These reports shall show the class of lands, the number of acres, the price per acre, the amount paid and the kind of funds so paid, together with a report of fees certified to the Treasurer of State by the Commissioner of State Lands.~~



SECTION 2. Arkansas Code § 26-37-201(a)(1), concerning publication of notice by the Commissioner of State Lands, is amended to read as follows:

(a)(1) *The Commissioner of State Lands shall publish a notice of sale of land upon which the ad valorem property taxes have not been paid in a newspaper having general circulation in the county where the land is located.*

SECTION 3. Arkansas Code § 26-37-301(c), concerning the notice to an owner and definitions for the redemption of realty to be sold for taxes, is amended to read as follows:

(c) As used in this ~~section~~, subchapter:

(1)(A) "owner" "Owner" and "interested party" mean any person, firm, corporation, or partnership holding title to or an interest in the tax-delinquent land by virtue of a bona fide recorded instrument at the time of certification to the Commissioner of State Lands.

(B) "Owner" includes:

(i) Every owner of the property if the property is owned by joint tenants; and

(ii) Either the husband or the wife if the property is owned by tenants by the entirety; and

(2) "Redeemer" means:

(A) The owner of the property who redeems the property by paying all taxes, penalties, interest, and costs; or

(B) Any other person, firm, corporation, or partnership without an existing ownership interest in the property who redeems the property by paying all taxes, penalties, interest, and costs.

SECTION 4. Arkansas Code § 26-37-303 is amended to read as follows:  
26-37-303. Redemption deed.

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

(b) A redemption deed shall:

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

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

(c) The fee for the redemption deed and the fee for recording the deed shall be borne by the owner or redeemer.

*/s/Bentley*

**APPROVED: 4/6/21**