

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 2173

By: Representatives Ballinger, D. Altes

For An Act To Be Entitled

AN ACT TO REGULATE PROCEDURES FOR SALES OF TAX-
DELINQUENT LANDS; TO CLARIFY THE AUTHORITY OF THE
LAND COMMISSIONER TO ACCEPT AND REJECT BIDS; AND FOR
OTHER PURPOSES.

Subtitle

TO REGULATE PROCEDURES FOR SALES OF TAX-
DELINQUENT LANDS; TO CLARIFY THE
AUTHORITY OF THE LAND COMMISSIONER TO
ACCEPT AND REJECT BIDS.

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

SECTION 1. Arkansas Code § 26-37-201(b)(5), concerning the publication of notice for selling tax-delinquent lands, is amended to read as follows:

(5) Indicate that the land will be sold to the ~~highest~~ successful bidder if the bid is equal to at least the assessed value of the land as certified to the Commissioner of State Lands.

SECTION 2. Arkansas Code § 26-37-201(c), concerning procedures for selling tax-delinquent lands, is amended to read as follows:

(c) The ~~highest~~ successful bidder shall pay all taxes, interest, penalties, and other costs.

SECTION 3. Arkansas Code § 26-37-202(a), concerning bidding procedures for selling tax-delinquent lands, is amended to read as follows:

(a)(1) Bidders may bid at the sale or mail their bid to the office of



the Commissioner of State Lands.

(2) Bids shall be delivered at the appropriate place before the deadline established in the notice of sale.

(3)(A) The Commissioner of State Lands may for good cause:

(i) Reject a bid;

(ii) Accept or reject the next highest bid; and

(iii) Take appropriate action to report to

appropriate authorities the circumstances surrounding the rejection of a bid.

(B) The Commissioner of State Lands is not liable for any action taken in good faith under subdivision (a)(3)(A) of this section.