

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

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: H3/18/15  
**A Bill**

SENATE BILL 898

By: Senator Hester

By: Representative Dotson

### For An Act To Be Entitled

AN ACT TO CLARIFY THE REDEMPTION RIGHTS OF PERSONS WITH MENTAL DISABILITIES, MINORS, AND MEMBERS OF THE ARMED FORCES TO LAND SOLD FOR DELINQUENT TAXES; AND FOR OTHER PURPOSES.

### Subtitle

TO CLARIFY THE REDEMPTION RIGHTS OF PERSONS WITH MENTAL DISABILITIES, MINORS, AND MEMBERS OF THE ARMED FORCES TO LAND SOLD FOR DELINQUENT TAXES.

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

SECTION 1. Arkansas Code § 26-37-203(b)(2), concerning redemption rights to land sold for delinquent taxes, is amended to read as follows:

(2) A cause of action by a person suffering a mental incapacity, a minor, or a person serving in the United States ~~armed forces~~ Armed Forces during time of war during the ~~one-year~~ ninety-day period under subdivision (b)(1) of this section is barred if not commenced within two (2) years after the disability is removed, the minor reaches majority, or the person is released from active duty with the United States ~~armed forces~~ Armed Forces during time of war.

SECTION 2. Arkansas Code § 26-37-305 is amended to read as follows:

26-37-305. Rights of persons under ~~disability~~ a mental incapacity, minors, and members of the United States Armed Forces.



~~(a) All land or a city lot or town lot belonging to an insane Land owned by a person under a mental incapacity, a minor, or a member of the United States Armed Forces during time of war person, or person in confinement that is sold for taxes may be redeemed within two (2) years after the expiration of the person's disability mental incapacity is removed, the minor reaches majority, or the person is released from active duty with the United States Armed Forces during time of war.~~

~~(b)(1) In redemption of any land described in subsection (a) of this section by any person after the expiration of a disability described in subsection (a) of this section, the purchaser shall be required to account for all timber, gas, oil, or mineral substance taken from the land while holding under the tax title and protect the rights of any person under disability as provided in this section.~~

~~(2)(A) A person desiring to take any timber, gas, oil, or mineral substance from any land held under tax title within ten (10) years after the sale for taxes shall first execute a bond in sufficient amount to cover the substance to be removed, with good and sufficient sureties, conditioned that the holder of the land will pay for all substances removed from the land if the land is redeemed under the provisions of this section.~~

~~(B) The bond shall be filed with and approved by the county clerk in the county where the land is located.~~

~~(c)(1) Any person removing timber, gas, oil, or a mineral substance from any land contrary to the provisions of this section and without first executing the bond provided for in this section shall be guilty of a violation and shall be fined in any sum not less than twenty-five dollars (\$25.00) and not more than double the amount of the substance removed.~~

~~(2) A person may remove timber from land cleared in good faith for cultivation without becoming liable to the penalty provided in this section.~~

~~(d)(1) The county clerk shall keep a record of all certificates of redemption of lands or city lots or town lots, or parts of lands or city lots or town lots, which were sold for delinquent taxes and redeemed and shall retain the record of them for ten (10) years from the date on which the redemption certificates were issued.~~

~~(2) Thereafter, unless a court order shall have been issued with respect to any such redemption certificate, the county clerk may destroy the~~

~~record.~~

*/s/Hester*