

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

State of Arkansas  
91st General Assembly  
Regular Session, 2017

As Engrossed: H2/16/17  
**A Bill**

SENATE BILL 114

By: Senator Hester  
By: Representatives Hammer, Brown, J. Williams, Gates

### **For An Act To Be Entitled**

AN ACT TO AMEND THE NOTICE REQUIREMENTS RELATED TO  
PROPERTY TAXES; TO AMEND THE REQUIREMENTS FOR  
PUBLISHING NOTICE OF DELINQUENT TAXES ON MINERAL  
INTERESTS; AND FOR OTHER PURPOSES.

### **Subtitle**

TO AMEND THE NOTICE REQUIREMENTS RELATED  
TO PROPERTY TAXES; AND TO AMEND THE  
REQUIREMENTS FOR PUBLISHING NOTICE OF  
DELINQUENT TAXES ON MINERAL INTERESTS.

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

*SECTION 1. Arkansas Code § 26-23-204, concerning the information required to be on property tax bills, is amended to add an additional subdivision to read as follows:*

*(5) The internet address for the county's official website.*

SECTION 2. Arkansas Code § 26-36-213(a)(1)(C), concerning delinquent taxes on mineral interests, is amended to read as follows:

(C) Before a county collector may initiate collection proceedings under this section, ~~the~~:

~~(i) The county collector shall provide the notice of publication required under § 26-37-107, which shall also include the following information:~~

(a) Prepare a list of the delinquent taxes on



mineral interests in his or her county; and

(b) Provide the list, including without limitation the following information, to the Association of Arkansas Counties by December 1 of each year:

(1) The name and last known address of the owner of the mineral interests;

(2) The applicable well name, uncontrolled lease name, or unitized area name as recognized by the Oil and Gas Commission;

(3) The county, section, township, and range of the property containing the mineral interests;

~~(i)~~ (4) Notice of the penalty provided under subdivision (a)(1)(B)(i) of this section; and

~~(ii)~~ (5) Notice that the county collector may seek collection under this section if the property taxes, penalties, and interest remain unpaid after December 1;

(ii) The association shall:

(a) Create a website that is accessible by the public and is dedicated to publishing notice of delinquent taxes on mineral interests; and

(b)(1) Within seven (7) days of receiving a list under subdivision (a)(1)(C)(i)(b) of this section, publish the list to the website created under subdivision (a)(1)(C)(ii)(a) of this section.

(2) The publication required under this subdivision (a)(1)(C) shall be in substantially the following form:

"DELINQUENT MINERAL INTEREST TAX LIST

The Real Estate Tax Books of . . . . . County reflect the following list of mineral interests to be delinquent for nonpayment of taxes for the year . . . . . (The amount included in the "BASE DELINQUENCY" column may not include all penalties and costs and will not include interest and special improvement assessments that may be due at the time of payment.)

<u>NAME OF OWNER</u>	<u>LEGAL DESCRIPTION</u>	<u>BASE DELINQUENCY</u>
<u>Brown, Bill</u>	<u>pt. W ½ NE SW Sect 6 Twp 17 Rn 5 5 Acs</u>	<u>\$44.25</u>
<u>Doe, John</u>	<u>Lot 3 Blk 5 Plainview Add.</u>	<u>\$31.25</u>

<u>Jones, John</u>	<u>W ½ Lot 8 Blk 54 Meriweather Trust</u>	<u>\$42.24</u>
<u>Roe, Richard</u>	<u>SW ¼ SE ¼ Sec 12 Twp 18E Rn 6E 40 Acs</u>	<u>\$37.25</u>

NOTICE IS HEREBY GIVEN THAT said several tracts, lots, or parts of lots will be held as delinquent for a one-year period from this date and then certified to the State of Arkansas, Commissioner of State Lands, for collection or to be sold, unless the delinquent taxes, penalties, and costs are paid before the end of the one-year period.

(Date of Notice) . . . . . Collector . . . . . County.";  
and

(iii) The county collector shall:

(a)(1) Publish notice in a newspaper that has general circulation in the county or district for which the list is being published.

(2) If there is no newspaper in the county or district, the publication of notice shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(3) The notice required under subdivision (a)(1)(C)(iii)(a)(1) of this section shall provide the website at which the delinquent mineral interest tax list may be found;

(b) Publish notice at the county courthouse;

and

(c) Provide notice through the county website.

SECTION 3. Arkansas Code § 26-36-213(b)(2)(B)(ii), concerning certified statements or account of delinquent taxes on mineral interests, is amended to read as follows:

(ii) The county collector shall include in the certified statement or account the identification information provided in the notice of publication made under ~~§ 26-37-107~~ subdivision (a)(1)(C) of this section and a copy of the tax statements containing the delinquent taxpayer's last known address;

SECTION 4. Arkansas Code § 26-37-107, concerning the publication of the delinquent taxes list, is amended to add an additional subsection to read as follows:

(d) The requirements of this section do not apply to delinquent taxes on mineral interests, which shall comply with the requirements stated in § 26-36-213.

SECTION 5. EFFECTIVE DATE. This act is effective for tax years beginning on or after January 1, 2017.

*/s/Hester*