

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

State of Arkansas
94th General Assembly
Regular Session, 2023

As Engrossed: H3/7/23
A Bill

HOUSE BILL 1330

By: Representative S. Richardson

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; TO PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED FOR FARMING; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING TAX-DELINQUENT PROPERTY; AND TO PROVIDE RESTRICTIONS ON THE FORFEITURE OF TAX-DELINQUENT HOMESTEADS AND REAL PROPERTY USED FOR FARMING.

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

SECTION 1. Arkansas Code § 26-37-101 is amended to read as follows:
26-37-101. Transfer of tax-delinquent lands.

(a)(1)(A) All Except as provided in subsection (d) of this section, all lands upon which the taxes have not been paid for one (1) year following the date the taxes were due, October 15, shall be forfeited to the state and transmitted by certification to the Commissioner of State Lands for collection or sale.

(B) The Commissioner of State Lands may accept an electronic certification of tax-delinquent parcels from a county.

(2) Tax-delinquent lands shall not be sold at the county level.

(b) The Except as provided in subsection (d) of this section, the county collector shall hold all tax-delinquent lands in the county for one (1) year after the date of delinquency, and, if the lands are not redeemed by



the certification date, which shall be no later than July 1 of the following year, the county collector shall transmit it to the state by certification, after notice as provided in this chapter, indicating all taxes, penalties, interest, and costs due and the name and last known address of the owner of record of the tax-delinquent lands.

(c) Upon receipt of the certification, title to the tax-delinquent lands shall vest in the State of Arkansas in care of the Commissioner of State Lands.

(d) A county collector shall not transmit by certification the following real property under this section until the delinquent real property tax on the real property is at least fifty percent (50%) of the appraised value of the real property, less any outstanding debt owed or liens on the real property:

(1) A homestead, as defined in § 26-26-1122, of a person who is sixty-five (65) years of age or older; and

(2) Real property used principally for farming that is owned by an Arkansas resident who is sixty-five (65) years of age or older and who resides on or adjacent to the property.

SECTION 2. Arkansas Code § 26-37-107(b), concerning the publication of the list of tax-delinquent real property, is amended to read as follows:

(b) The publication shall be in substance as follows:

"DELINQUENT REAL ESTATE TAX LIST

Real Estate Tax Books of County reflect the following list of real property to be delinquent for nonpayment of taxes for the year (The amount included in the "Tax, Penalty and Cost" 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.)

NAME OF OWNER	LEGAL DESCRIPTION	BASE DELINQUENCY
Brown, Bill	pt. W ½ NE SW Sect 6 Twp 17 Rn 5 5 Acs	\$44.25
Doe, John	Lot 3 Blk 5 Plainview Add.	\$31.25
Jones, John	W ½ Lot 8 Blk 54 Meriweather Trust	\$42.24

Roe, Richard SW ¼ SE ¼ Sec 12 Twp 18E Rn 6E 40 Acs \$37.25

NOTICE IS HEREBY GIVEN THAT, except as provided in Arkansas Code § 26-37-101(d), 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.”

/s/R. Scott Richardson