

1 State of Arkansas As Engrossed: H3/18/19 S3/28/19

2 92nd General Assembly

# A Bill

3 Regular Session, 2019

HOUSE BILL 1768

4

5 By: Representative Payton

6 By: Senator G. Stubblefield

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## For An Act To Be Entitled

9 AN ACT TO REVISE THE PROCEDURE OF THE COMMISSIONER OF  
10 STATE LANDS FOR THE REDEMPTION OF LAND CERTIFIED TO  
11 THE STATE; AND FOR OTHER PURPOSES.

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## Subtitle

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TO REVISE THE PROCEDURE OF THE  
16 COMMISSIONER OF STATE LANDS FOR THE  
17 REDEMPTION OF LAND CERTIFIED TO THE  
18 STATE.

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

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23 SECTION 1. Arkansas Code § 26-37-310 is amended to read as follows:

24 26-37-310. Procedure for redeeming land certified to state.

25 ~~(a) All lands or town and city lots sold to the state under any decree~~  
26 ~~or other proceedings had under the provisions of an act entitled "An act to~~  
27 ~~enforce the payment of overdue taxes," Acts 1881, No. 39, approved March 12,~~  
28 ~~1881 [repealed], and now owned by the state and all lands or town and city~~  
29 ~~lots forfeited and sold to the state for nonpayment of taxes and certified to~~  
30 ~~the Commissioner of State Lands which have not been sold or otherwise~~  
31 ~~disposed of by the state, or which may hereafter be sold and forfeited to the~~  
32 ~~state, and certified as aforesaid, may, until disposed of by the state, be~~  
33 ~~redeemed by the person owning the land or lot at the time of forfeiture, or~~  
34 ~~by his or her heirs or assigns, in the manner provided by subsections (b),~~  
35 ~~(c), and (d) of this section.~~

36 ~~(b) Any person, or his or her agent or attorney, desiring to redeem~~



1 ~~any land or town or city lots under the provisions of this section shall~~  
2 ~~first pay to the Treasurer of State an amount or sum of money equal to the~~  
3 ~~taxes for which the land or town or city lots desired to be redeemed were~~  
4 ~~sold, together with penalties and costs and all expenses paid by the state in~~  
5 ~~acquiring title to the land or town or city lots under such forfeiture for~~  
6 ~~taxes and all state and county taxes that would have subsequently accrued~~  
7 ~~thereon had they remained on the tax books subject to taxation.~~

8 ~~(c) The Commissioner of State Lands, upon application by any person~~  
9 ~~desiring to redeem any lands or town or city lots under this section, shall~~  
10 ~~furnish the person a statement, showing the amount of money that will be~~  
11 ~~required to be paid to the Treasurer of State under subsection (b) of this~~  
12 ~~section for the redemption of the lands or town or city lots sought to be~~  
13 ~~redeemed.~~

14 ~~(d) Before any person shall be permitted to redeem any lands or town~~  
15 ~~or city lots mentioned in subsection (a) of this section, the person, or his~~  
16 ~~or her agent or attorney, shall present and file with the Commissioner of~~  
17 ~~State Lands a verified petition stating that they, or the parties under whom~~  
18 ~~they hold, owned the lands or town or city lots desired to be redeemed at the~~  
19 ~~time they were forfeited for taxes. They shall also file with the petition a~~  
20 ~~receipt, in duplicate, from the Treasurer of State showing the payment of the~~  
21 ~~amount of money necessary to redeem the lands or town or city lots sought to~~  
22 ~~be redeemed as required by subsection (b) of this section.~~

23 ~~(e) The Commissioner of State Lands may require other evidence than~~  
24 ~~the petition to establish the facts therein set forth, and the petitioner may~~  
25 ~~take proof by affidavit or otherwise as the Commissioner of State Lands may~~  
26 ~~direct.~~

27 ~~(f) If the Commissioner of State Lands finds the facts set forth in~~  
28 ~~the petition to be true and that the amount of money necessary to redeem the~~  
29 ~~lands sought to be redeemed has been paid to the Treasurer of State as~~  
30 ~~required by subsection (b) of this section, he or she shall, by deed of~~  
31 ~~release and quitclaim under his or her hand and official seal, convey to the~~  
32 ~~person redeeming the lands or town or city lots all of the right, title, and~~  
33 ~~interest of the state in and to the lands or town or city lots acquired under~~  
34 ~~any forfeiture, sale, or condemnation for taxes. For this deed, the~~  
35 ~~Commissioner of State Lands shall receive one dollar (\$1.00), to be paid by~~  
36 ~~the party applying to redeem the lands or lots.~~

1 ~~(g) The Commissioner of State Lands shall file with the Auditor of~~  
2 ~~State one (1) of the receipts executed by the Treasurer of State and~~  
3 ~~presented with the petition required by subsection (d) of this section and~~  
4 ~~shall keep the other receipt on file in his or her office. The Commissioner~~  
5 ~~of State Lands shall forward a copy of the deed executed by him or her under~~  
6 ~~subsection (f) of this section to the county clerk of the county in which the~~  
7 ~~land or lot conveyed by the deed is situated.~~

8 ~~(h) After the reception of the deed of the Commissioner of State~~  
9 ~~Lands, the county clerk shall extend on the tax book against the land or lot~~  
10 ~~the taxes other than state and county for the years that the taxes have not~~  
11 ~~been paid since the sale of the land or lot to the state, and these taxes~~  
12 ~~shall be charged and collected as other taxes.~~

13 ~~(i) The proceeds of all redemptions of forfeited lands which may~~  
14 ~~hereafter be made under subsections (a)–(e) of this section shall be divided~~  
15 ~~equally between the county where the lands are situated and the state, and~~  
16 ~~paid over in the manner as required and provided in this section.~~

17 (a) All lands forfeited to the state for nonpayment of taxes may,  
18 until disposed of by the state, be redeemed under this section.

19 (b) To request redemption under subsection (a) of this section, a  
20 person shall submit the following to the Commissioner of State Lands:

21 (1)(A) An executed petition with a verified signature to redeem  
22 the property in a form prescribed by the Commissioner of State Lands.

23 (B) The Commissioner of State Lands shall make the  
24 petition form available upon request;

25 (2) Payment in an amount equal to the total of outstanding  
26 taxes, penalties, interest, fees, and costs owed at the time the petition is  
27 received by the Commissioner of State Lands; and

28 (3) Any additional documentation requested by the Commissioner  
29 of State Lands.

30 (c) The total amount due under subdivision (b)(2) of this section  
31 shall not be raised or lowered for thirty (30) days after the date the  
32 redemption under subsection (a) of this section is requested, unless:

33 (1) The property has been sold;

34 (2) The records have been amended by a county; or

35 (3) The actual costs, fees, and taxes are added to the total  
36 amount due.

1 (d) An updated petition to redeem shall be provided to the  
2 Commissioner of State Lands, if the date of the submission of the petition to  
3 redeem has expired or additional costs, fees, and taxes have accrued.

4 (e) Petitions and payment in full received by the Commissioner of State  
5 Lands at least thirty (30) days before and no later than ten (10) days  
6 following the sale date shall be made in cash, certified funds, or as  
7 provided in §26-37-302.

8 (f)(1) Upon redemption, a redemption deed will be issued by the  
9 Commissioner of State Lands.

10 (2) The deed shall be forwarded to the circuit clerk of the  
11 county in which the land or lot conveyed by the deed is situated, to be filed  
12 of record.

13 (3)(A) The Commissioner of State Lands may establish by rule a  
14 fee for producing a redemption deed.

15 (B)(i) A fee under this subsection shall not be  
16 established in an amount that exceeds the costs expended by the Commissioner  
17 of State Lands in producing or filing the redemption deed or performing the  
18 services required to carry out the established duties of the office of the  
19 Commissioner of State Lands.

20 (ii) As used in subdivision (f)(3)(B)(i) of this  
21 section, "costs" means the actual costs expended by the Commissioner of State  
22 Lands plus three percent (3%) of the actual costs expended by the  
23 Commissioner of State Lands.

24 (g) The redemption deed shall serve as proof that payment has been  
25 received by the Commissioner of State Lands, in accordance to the provisions  
26 of § 26-37-302, and does not convey or change the legal ownership to the  
27 property redeemed.

28 (h) Upon receipt of the redemption deed, the county collector shall  
29 extend on the tax book against the land or lot the taxes other than state and  
30 county for the years that the taxes have not been paid since the sale of the  
31 land or lot to the state, and these taxes shall be charged and collected as  
32 other taxes.

33 (i) The proceeds of all redemptions of forfeited lands shall be divided  
34 between the county where the lands are situated and the state, as set forth  
35 in § 26-37-205, and paid over in the manner as required and provided in this  
36 section.

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*/s/Payton*

**APPROVED: 4/11/19**