

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1851

By: Representative Forgey

For An Act To Be Entitled

"AN ACT TO PROVIDE THAT DEEDS ISSUED BY THE LAND COMMISSIONER AFTER JANUARY 1, 1987, ARE VOID OR VOIDABLE ON THE GROUND THAT PROPERTY TAX ASSESSMENTS ON SEVERED MINERAL INTERESTS WERE NOT SUBJOINED TO THE PROPERTY TAX ASSESSMENTS ON THE SURFACE REALTY; AND FOR OTHER PURPOSES."

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

SECTION 1. Deeds issued after January 1, 1987 by the Commissioner of State Lands are void or voidable on the ground that the assessment of the property taxes on the severed mineral interests was not subjoined to the assessment of property taxes on the surface realty.

SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 4. Emergency. It is hereby found and determined by the General Assembly that the present law regarding tax deeds in instances where the assessment of property taxes on mineral interests was not subjoined to the fee assessment needs to be clarified; that the Arkansas Supreme Court has voided tax deeds in instances where the assessment of property taxes on mineral interests was not subjoined to the fee assessment; that this Act is necessary to clarify such holding; and that this Act provides that deeds may be invalidated due to the fact that the assessment on severed mineral interests was not subjoined to the assessment of the surface realty.

Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval.