

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 1005

4
5 By: Representative Prater
6
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND ARKANSAS CODE §§ 26-37-202, 26-
10 37-203, AND 26-37-301 AND TO ADD ARKANSAS CODE §
11 26-37-214 REGARDING THE SALE OF REAL ESTATE BY
12 THE COMMISSIONER OF STATE LANDS; AND FOR OTHER
13 PURPOSES.
14

Subtitle

15
16 AN ACT REGARDING THE SALE OF REAL ESTATE BY
17 THE COMMISSIONER OF STATE LANDS.
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-37-202(e), regarding the procedure for a
23 tax sale, is amended to read as follows:

24 (e) Unless the owners of record tender all taxes, penalties, interest,
25 and costs due within ~~thirty (30)~~ one hundred twenty (120) days after the date
26 of sale, a limited warranty deed will be issued by the Commissioner to the
27 purchaser.
28

29 SECTION 2. Arkansas Code § 26-37-203(a), regarding the conveyance of
30 land after a tax sale, is amended to read as follows:

31 (a) If the tax-delinquent land is not redeemed within the ~~thirty-day~~
32 one hundred twenty-day period, the Commissioner of State Lands shall issue a
33 limited warranty deed to the land.
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35 SECTION 3. Arkansas Code § 26-37-203(b)(1), regarding the conveyance
36 of land after a tax sale, is amended to read as follows:



1 (b)(1) All actions to contest the validity of the conveyance shall be
2 brought within ~~two (2)~~ five (5) years after the date of the conveyance or
3 thereafter be barred, except as to causes of actions by persons suffering a
4 mental incapacity, minors, or those serving in the United States armed forces
5 during time of war during the two-year period.

6
7 SECTION 4. Arkansas Code Title 26, Chapter 37, Subchapter 2, is
8 amended to add an additional section to read as follows:

9 26-37-214. Redemption of homestead by taxpayer.

10 (a) For the purposes of this subchapter:

11 (1) "Homestead" means a dwelling used as the owner's principal
12 place of abode, including the parcel of land on which the dwelling is
13 situated and all lands contiguous thereto, not to exceed two (2) acres for
14 dwelling located within an incorporated city or town and not to exceed forty
15 (40) acres for dwellings located outside an incorporated city or town; and

16 (2) "Homestead" means any dwelling with an assessed value of
17 twenty-five thousand dollars (\$25,000) or less.

18 (b) If the taxpayer did not receive actual notice of the sale of his
19 or her homestead by the Commissioner of State Lands, then the taxpayer may
20 redeem the tax-delinquent land by tendering all taxes, penalties, interests,
21 and costs within five (5) years after the date of the conveyance.

22
23 SECTION 5. Arkansas Code § 26-37-301, regarding notice to the owner of
24 tax-delinquent land, is amended to add an additional subsection to read as
25 follows:

26 (e) Nothing in this subchapter shall preclude the Commissioner of
27 State Lands from providing actual notice to the taxpayer.