

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 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: S3/1/07
A Bill

SENATE BILL 375

5 By: Senators Brown, Steele, Madison, Wilkins
6 By: Representatives D. Johnson, Adcock, Webb, Allen, T. Baker, Chesterfield, Davis, J. Johnson,
7 Rainey, Overbey
8
9

10 **For An Act To Be Entitled**

11 AN ACT TO AMEND ARKANSAS CODE §§ 26-37-203 AND
12 26-37-209 TO MODIFY THE STATUTE OF LIMITATIONS
13 FOR CHALLENGING CONVEYANCES BY THE COMMISSIONER
14 OF STATE LANDS; AND FOR OTHER PURPOSES.
15

16 **Subtitle**

17 AN ACT TO AMEND ARKANSAS CODE §§ 26-37-
18 203 AND 26-37-209 TO MODIFY THE STATUTE
19 OF LIMITATIONS FOR CHALLENGING
20 CONVEYANCES BY THE COMMISSIONER OF STATE
21 LANDS.
22
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 26-37-203 is amended to read as follows:
27 26-37-203. Conveyance to purchaser - Contest.

28 (a) If the tax-delinquent land is not redeemed within the thirty-day
29 period, the Commissioner of State Lands shall issue a limited warranty deed
30 to the land.

31 (b)(1) Except as provided in subdivisions (b)(2) ~~and (3)~~ of this
32 section, all actions to contest the validity of the conveyance shall be
33 brought within ~~two (2) years~~ ninety (90) days after the date of the
34 conveyance or thereafter be barred.

35 (2) A cause of action by a person suffering a mental incapacity,
36 a minor, or a person serving in the United States armed forces during time of



1 war during the two-year period shall be brought within two (2) years after
 2 the disability is removed, the minor reaches majority, or the person is
 3 released from active duty with the armed forces.

4 ~~(3) An action to challenge the conveyance to a purchaser of land~~
 5 ~~that was sold at a negotiated sale under § 26-37-101 shall be brought within~~
 6 ~~ninety (90) days after the date of the conveyance or thereafter be barred.~~

7 (c) No deed issued after January 1, 1987, by the Commissioner of State
 8 Lands shall be void or voidable on the ground that the county did not
 9 strictly comply with the laws governing tax-delinquent land if prior to the
 10 issuance of the deed the Commissioner of State Lands complied with the laws
 11 governing the disposition of tax-delinquent land.

12 (d)(1) Nothing in this section shall prevent any taxpayer from
 13 attacking a deed issued by the Commissioner of State Lands on the ground that
 14 taxes have actually been paid.

15 (2) However, after the expiration of the challenge period
 16 otherwise specified in this chapter, a person challenging the conveyance on
 17 the grounds that taxes had actually been paid is only entitled to monetary
 18 damages in the amount equal to the value of the property at the time of
 19 conveyance plus taxes paid.

20
 21 SECTION 2. Arkansas Code § 26-37-209 is amended to read as follows:

22 26-37-209. Compensation for improvements.

23 (a)(1) ~~Except as provided in subdivision (a)(2) of this section, no~~ No
 24 purchaser under this chapter of any land or town lot or city lot nor any
 25 person claiming under him or her shall be entitled to any compensation for
 26 any improvement that he or she shall make on the land or town lot or city lot
 27 within ~~two (2) years from and after the sale of the land or town lot or city~~
 28 ~~lot~~ the time frame established in § 26-37-203.

29 (2) No purchaser of land that was sold at a negotiated sale
 30 under § 26-37-101 shall be entitled to any compensation for any improvement
 31 that he or she makes to the land within ~~ninety (90) days after the date of the~~
 32 ~~sale~~ the time frame established in § 26-37-203.

33 (b)(1) ~~Except as provided in subdivision (b)(2) of this section for~~
 34 For an improvement made after two (2) years from the date of sale after the
 35 expiration of the time frame established in § 26-37-203, the purchaser under
 36 this chapter shall be allowed the full cash value of the improvement, and the

1 allowance shall be a charge upon the land.

2 (2) For an improvement made after ~~ninety (90) days from the date~~
3 ~~of sale~~ the expiration of the time frame established in § 26-37-203 to a
4 subdivided lot that was purchased at a negotiated sale under § 26-37-202(b),
5 the purchaser shall be allowed the full cash value of the improvement, and
6 the allowance shall be a charge upon the land.

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

/s/ Brown