

Arkansas Property Tax Statutes

26-2-109. Collector purchasing tax land.

(a) No collector or his or her deputy, either directly or indirectly, shall be concerned in the purchase of any tract of land or town lot sold for the payment of taxes.

(b) A person violating this section shall be guilty of a violation and subject to a fine of five hundred dollars (\$500).

26-2-108. Nonperformance of duty by county clerk, assessor, or collector.

Every clerk of the county court, assessor, or collector who in any case refuses or knowingly neglects to perform any duty enjoined on him by this title or who consents to or connives at any evasion of its provisions whereby any proceedings required in this act shall be prevented or hindered or where any property required to be listed for taxation or for the collection of taxes thereon or the valuation thereof is entered on the tax books or lists at less than the true value shall forfeit and pay to the state, for every neglect, refusal, connivance, or consent, not less than one hundred dollars (\$100) nor more than five thousand dollars (\$5,000), at the discretion of the court, to be recovered by an action in the name of the state before the circuit court of the proper county.

26-2-103. Loaning or using public money by officials.

If any county treasurer, collector, or sheriff loans any money belonging to the state or county, with or without interest, or uses it for his own purposes, he shall forfeit and pay for every such offense a sum not to exceed one thousand dollars (\$1,000) nor less than five hundred dollars (\$500), to be recovered in a civil action at the suit of the state, for the use of the state, county, city, town, or body politic.

26-2-110. Improper tax collecting.

If any collector shall collect taxes not stated on the tax book or shall collect a greater amount than is therein stated, except as authorized by this act, he shall be guilty of a Class C felony.

26-2-111. Fraudulent statement of accounts by collecting officer.

Any sheriff, collector of revenues, constable, or other officer collecting moneys belonging to the State of Arkansas, or to any county therein, who fraudulently states his account for settlement and thereby deprives the State of Arkansas, or any county therein, of its just revenues; or any county clerk who keeps fraudulent accounts against the collector or against the county treasurer or makes fraudulent and false additions of the tax books thereby concealing the true value of the same; or any county treasurer who keeps fraudulent accounts of the county revenues coming to his hands and, by any of these fraudulent acts, the State of Arkansas or any county therein is deprived of its just revenues, the officer so offending shall, upon conviction, be removed from office.

26-3-203. Mobile homes and manufactured homes.

(a) Mobile homes and manufactured homes shall be deemed real property for the purpose of ad valorem property taxation.

(b) Real property taxes and any interest, penalties, or other charges on a mobile home on a leased site in a mobile home park or any other leased site, and any assessment or user fee chargeable to the owner of the mobile home and constituting a lien, shall be assessed and levied against the owner of the mobile home whose name appears on the certificate or other acceptable evidence of ownership, and shall be a lien on the mobile home or manufactured home only.

(c) When the property tax on mobile homes and manufactured homes which are now assessed as real property become delinquent, the delinquent real property tax shall be attached to the personal property tax of the owner of the mobile home or manufactured home and the collector shall not accept payment of the personal property taxes without collecting payment of the delinquent real property taxes at that time.

26-3-206. Property used for other than church purposes Exemption.

(a) All real or personal property owned by any church and held for, or used for, commercial, business, rental, or investment purposes, or purposes other than church purposes, shall be listed for assessment. The ad valorem tax shall be paid thereon at the same rate and at the time and in the same manner provided by law for any other property owner.

(b) However, in the event any property is used partially for church purposes and partially for investments or other commercial or business purposes, the property shall be exempt from the ad valorem tax.

26-3-301. Property exempt from taxes generally.

All property described in this section, to the extent limited, shall be exempt from taxation:

(1) Public school buildings and buildings used exclusively for public worship and the grounds attached to these buildings necessary for the proper occupancy, use, and enjoyment of the buildings, not leased or otherwise used with a view to profit;

(2) All public institutions of higher learning and all buildings and grounds belonging to those institutions;

(3) All lands used exclusively as graveyards or grounds for burying the dead, except those held by any person, company, or corporation with a view to profit or for the purpose of speculation in the sale of the lands;

(4) All property, whether real or personal, belonging exclusively to this state, including property of state agencies, institutions, boards, or commissions, or the United States;

(5) All property, whether real or personal, belonging exclusively to any county of this state;

(6) All lands, houses, and other buildings belonging to any county, city, or town used exclusively for the accommodation of the poor;

(7) All buildings belonging to institutions of purely public charity, together with the land actually occupied by these institutions, not leased or otherwise used with a view to profit, and all moneys and credits appropriated solely to sustaining, and belonging exclusively to, these institutions;

(8) All fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safekeeping of the fire engines and other implements used for the extinguishment of fires, and for the meeting of fire companies, whether belonging to any town or to any fire company organized in the town;

(9) All market houses, public squares, other public grounds, town and city houses or halls owned and used exclusively for public purposes, and all works, machinery, and fixtures belonging to any town and used exclusively for conveying water to the town;

(10) Public property which may be reserved for use by any person or organization, with or without a fee for such use, and is being used exclusively for public purposes, regardless of whether the event for which the property is reserved is open for attendance or participation by the general public;

(11) All property owned by the Girls' 4-H house, Boys' 4-H house, and the Future Farmers of America houses when the houses are used for the sole purpose of occupancy and use and enjoyment by students on the property and not leased or otherwise used with a view to profit; and

(12) (A) Under the provisions of this section, all dedicated church property, including the church building used as a place of worship, buildings used for administrative or mission purposes, the land upon which the church buildings are located, all church parsonages, any church educational building operated in connection with the church, including a family life or activity center, a recreation center, a youth center, a church association building, a day care center, a kindergarten, or a private church school shall be exempt.

(B) However, in the event any property is used partially for church purposes and partially for investments or other commercial or business purposes, the property shall be exempt from the ad valorem tax.

26-3-302. Intangible personalty.

(a) All intangible personal property in this state shall be exempt from all ad valorem tax levies of counties, cities, and school districts in the state.

(b) The exemption provided in this section shall be applicable with respect to the assessment and taxation of intangible personal property on and after January 1, 1976, and no ad valorem taxes shall be assessed or collected on such property for any period after January 1, 1976.

26-3-306. Disabled veterans, surviving spouses, and minor dependent children.

(a) (1) (A) (i) A disabled veteran who has been awarded special monthly compensation by the Department of Veterans Affairs for the loss of, or the loss of use of, one (1) or more limbs, for total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total and permanent disability shall be exempt from payment of all state taxes on the homestead and personal property owned by the disabled veteran.

(ii) (a) In the event that the disabled veteran sells his or her home, the exemption shall be prorated to the date of sale so that the disabled veteran shall owe no tax for the portion of the year he or she claimed the home as a homestead, and the purchaser shall be liable only for taxes relating to the balance of the year.

(b) Upon request by the disabled veteran, the county collector shall make such record entries as may be necessary to effect the proration.

(B) (i) Upon the death of the disabled veteran, the surviving spouse and minor dependent children of the disabled veteran shall be exempt from payment of all state taxes on the homestead and personal property owned by the surviving spouse and minor dependent children of the deceased disabled veteran.

(ii) The surviving spouse and minor dependent children of a member of the United States armed forces who was killed while within the scope of his or her military duties, who died while within the scope of his or her military duties, or who is missing in action and the surviving spouse and minor dependent children of a veteran who died from service-connected causes, as certified by the department, shall also be exempt from payment of all state taxes on the homestead and personal property owned by the surviving spouse and minor dependent children.

(iii) (a) The surviving spouse shall be entitled to the exemption provided for in this section so long as the surviving spouse remains unmarried.

(b) The surviving spouse's exemptions provided for in this section are reinstated upon the termination of the surviving spouse's subsequent marriage.

(iv) A surviving spouse of a member of the United States armed forces who died while on active duty shall be eligible for reinstatement of the homestead and personal property tax exemption upon termination of a subsequent marriage and until the surviving spouse remarries.

(v) The exemption provided in this section for surviving minor dependent children shall be available to the surviving children during their minority.

(2) As used in this section, personal property means only those items of tangible personal property used for other than a commercial or business purpose.

(b) (1) (A) A disabled veteran eligible for the exemption provided for in this section and desiring to claim an exemption shall furnish to the county collector a letter from the department verifying the fact that the disabled veteran is in receipt of special monthly compensation for the loss of or the loss of use of one (1) or more limbs, total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total and permanent disability.

(B) (i) A surviving spouse or minor dependent child of a deceased disabled veteran desiring to claim the exemption provided in this section shall furnish the county collector a letter from the department verifying the fact that the deceased disabled veteran was at the time of death entitled to receive a special monthly compensation for the loss of or the loss of use of one (1) or more limbs, total blindness in one (1) or both eyes, or for service-connected one hundred percent (100%) total and permanent disability.

(ii) In addition to the requirements in subdivision (b)(1)(B)(i) of this section, the surviving spouse or minor dependent child of the deceased disabled veteran shall furnish the county collector with an affidavit signed by the surviving spouse or minor dependent child stating that the surviving spouse or minor dependent child is a surviving spouse or minor dependent child of the named deceased disabled veteran.

(2) (A) The surviving spouse or minor dependent children of a member of the United States armed forces who was killed while within the scope of his or her military duties, who died while within the scope of his or her military duties, or who is missing in action, or a surviving spouse or minor dependent children of a veteran who died of service-connected causes, as certified by the department, desiring to claim the exemption provided in this section shall furnish the county collector a letter from the department certifying the fact that such a member of the United States armed forces is missing in action, was killed while within the scope of his or her military duties, or died while within the scope of his or her military duties or that the veteran died from service-connected causes and the surviving spouse is or would be entitled to department benefits in the form of death indemnity compensation if the surviving spouse were otherwise eligible to receive the department benefits.

(B) In addition, the surviving spouse or minor dependent child shall furnish the county collector with an affidavit signed by the surviving spouse or minor dependent child or the surviving spouse or minor dependent child's guardian stating that the surviving spouse or minor dependent child is a surviving spouse or minor dependent child of the member of the United States armed forces who is missing in action, who was killed while within the scope of his or her military duties, or who died while within the scope of his or her military duties or is the surviving spouse or minor dependent child of a veteran who died of service-connected causes as certified by the department.

(c) Only a disabled veteran and a surviving spouse and minor dependent child of a disabled veteran who are citizens and residents of the State of Arkansas shall be eligible for the exemption provided in this section.

(d) Any person evading or violating any provision of this section or attempting to secure benefits under this section to which he or she is not entitled shall be guilty of a violation and upon conviction shall be fined in any sum not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000).

(e) A person claiming the property tax exemption authorized by this section shall not be entitled to claim the property tax credit authorized in [26-26-1118](#).

26-3-305. Nonprofit waterworks.

Waterworks systems owned by nonprofit property owners associations are public property used for public purposes and therefore exempt from ad valorem taxation.

26-3-308. Property owned by the State Highway Commission or the State Highway and Transportation Department.

(a) It is hereby found and determined by the Seventy-Eighth General Assembly that all property owned by the Arkansas State Highway Commission or the Arkansas State Highway and Transportation Department is public property used exclusively for public purposes.

(b) Since neither the commission nor the department pursuant to Arkansas Constitution, Article 16, 5, are required to pay real or personal property taxes on real estate and tangible personal property owned by that commission or department, likewise, notwithstanding any provision of law to the contrary, the commission and department shall not be required to pay any improvement district assessments that may be assessed against the commission or department as a result of such ownership.

6-26-1706. Levy of tax, collection, and penalty for delinquency.

(a) The Tax Division of the Arkansas Public Service Commission, having ascertained and fixed the assessed valuation of the cars of each private car company as provided in [26-26-1705](#), shall levy and extend against each valuation the average rate of ad valorem levy prevailing throughout the state for the respective assessment year, this rate to be determined as provided by [26-26-1615](#), whereupon, the division, ten (10) days before due date, shall certify the tax so extended to the Director of the Department of Finance and Administration for collection.

(b) The director shall immediately forward by first-class mail to each private car company against which a tax has been extended and so certified a notice showing the assessed valuation, the applicable rate of levy, the amount of tax charged, and the due date thereof.

(c) (1) If the taxes are not paid on or before the date on which taxes, ad valorem, or any part thereof, on personal property become delinquent, the director shall add a penalty of ten percent (10%) and mail to each company so delinquent a statement of the tax and penalty.

(2) (A) If the tax and penalty are not paid on or before the date on which county collectors are authorized to collect taxes by distraint, the director shall, in lieu of the ten percent (10%) penalty, add to the tax a penalty of twenty-five percent (25%) and certify the tax and penalty to the Attorney General for collection.

(B) The director's statement of tax and ten percent (10%) penalty shall warn that if the tax and penalty are not paid within the time therein stated, in lieu of the ten percent (10%) penalty, a penalty of twenty-five percent (25%) will be added, and the tax and penalty shall be certified to the Attorney General for collection.

(d) For the purpose of collecting these taxes and penalties, the director or the Attorney General, in addition to the powers in them vested for the collection of taxes, shall have all the powers vested in county collectors for the purpose of collecting delinquent personal property taxes.

History. Acts 1915, No. 224, 4; C. & M. Dig., 10004; Acts 1923, No. 560, 4; Pope's Dig., 13754; Acts 1953, No. 167, 6; A.S.A. 1947, 84-620.

26-26-1707. Disposition of taxes and penalties.

(a) (1) All taxes and penalties collected under the provisions of this subchapter shall be deposited in the State Treasury as trust fund income, to the credit of the Ad Valorem Tax Fund.

(2) (A) The State Treasurer shall annually transmit to the respective county treasurers of the several counties of the state the proportionate part of the fund coming from the source that the assessed value of the single or first main track railroad mileage in his respective county bears to the assessed value of the single or first main track railroad mileage in all counties, the ratios to be furnished by the Tax Division of the Arkansas Public Service Commission on request of the State Treasurer.

(B) The respective county treasurers shall allocate the amount so received among the several county funds and the school districts and municipalities of his county in which is located main track railroad mileage, in the ratio that millage taxes payable to each on the assessed value of single or first main track railroad mileage for the respective assessment year, when separately computed, bears to the total millage taxes payable to all such funds, districts, and municipalities from this source, when separately computed.

(b) (1) So long as any agency of this state shall have the function or be charged with the duty of making audits of the records and accounts of the officers and employees of counties, municipalities, or school districts, or so long as any agency of this state shall have the function or be charged with the duty of assessing the property referred to in this subchapter, or so long as any agency of this state shall have the function or be charged with the duty of furnishing guidance, instruction, and assistance to the county assessor in the performance of his duties, then the aggregate total amount expended by this state in the performance and carrying out of the functions and duties indicated shall be a proper charge against the taxes and penalties credited to the fund under subsection (a) of this section.

(2) It shall be the duty of the Chief Fiscal Officer of the State to annually determine the amount of these costs and to certify to the State Treasurer the amount that the aggregate of the taxes and penalties exceeds these costs in order that the excess may be transmitted to the respective county treasurers as provided in this section.

26-26-1118. Limitation on increase of property's assessed value.

(a) (1) (A) There is established a homestead property tax credit for each assessment year that reduces the amount of real property taxes assessed on the homestead of each property owner by three hundred fifty dollars (\$350).

(B) However, an assessment shall not be reduced to less than zero dollars (\$0.00).

(2) Each property owner shall pay the reduced tax amount to the county.

(3) The homestead property tax credit adopted by this section shall be reflected on the tax bill sent to the property owner by the county collector.

(4) The county and taxing units within the county are entitled to reimbursement of the tax reduction resulting from the homestead property tax credit in accordance with [26-26-310](#).

(b) (1) Each county assessor shall be responsible for identifying those parcels of real property that are used as homestead residences prior to issuing tax bills.

(2) (A) Each property owner shall register with the county assessor proof of eligibility for the property tax credit if the property owner intends to claim a property tax credit.

(B) (i) The registration may be attached to the deed or other instrument conveying an interest in real property and filed with the circuit clerk, who shall remit the registration to the county assessor.

(ii) The registration form shall not be filed by the circuit clerk.

(C) The property owner may submit a registration for the property tax credit directly to the county assessor.

(3) In no event shall the property tax credit authorized by subdivision (a)(1) of this section be allowed after October 10 of the year after the assessment.

(4) (A) A parcel of real property shall qualify as a homestead prior to January 1 of the year after assessment to be eligible for the property tax credit.

(B) Once a parcel of real property is determined to be eligible for the property tax credit, the parcel of real property shall remain eligible for that year regardless of a change in the use of the parcel of real property during the year.

(5) (A) The parties to a transfer of real property may prorate, as between themselves, the property tax credit and the benefits of the property tax credit by agreement of the parties.

(B) If a parcel of real property qualifies for the property tax credit, the property tax credit shall apply regardless of who or what entity pays the property tax.

(6) (A) When real property is transferred, the purchaser of the real property shall notify the county assessor of the new use of the real property.

(B) The notification may be by affidavit provided by the purchaser of the real property or on a form provided by the county assessor.

(7) (A) The Division of Vital Records of the Department of Health shall send to the county assessor a monthly report listing the residents of that county who have died.

(B) The report shall be sent to each county assessor by:

- (i) Electronic mail;
- (ii) Fax; or
- (iii) United States Postal Service.

6-26-1119. Prohibited Conduct Penalties Time limitation.

(a) (1) No property owner shall claim more than one (1) homestead property tax credit for each year.

(2) (A) If the county assessor determines that a property owner has claimed more than one (1) homestead property tax credit in a year, in addition to repayment of the homestead property tax credit, the designated preparer of the tax books shall extend a penalty of one hundred percent (100%) of the amount of the unlawfully claimed homestead property tax credit.

(B) (i) If the property owner has unlawfully claimed a homestead property tax credit in a county other than the county where his or her lawfully claimed homestead property tax credit was claimed, then the property owner shall pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes.

(ii) If the property owner has unlawfully claimed a homestead property tax credit in the same county that he or she lawfully claimed a homestead property tax credit, then the property owner shall elect to either:

(a) Pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes; or

(b) Not claim a homestead property tax credit on any property in the county or on any other property in the state for two (2) years for each year that the credit was claimed unlawfully.

(C) In order to qualify for the homestead property tax credit after repayment of an unlawfully claimed homestead property tax credit and payment of a penalty, the property owner shall register with the county assessor according to [26-26-1118\(b\)\(2\)\(A\)](#).

(b) (1) Every property owner shall report to the county assessor a change in eligibility to claim a property tax credit or a change in use of the property prior to January 1 of the year following the change.

(2) If the county assessor determines that a property owner has failed to report a change in the eligibility to claim a property tax credit or has failed to register a required change in the use of the property, the designated preparer of the tax books shall extend, in addition to repayment of the unlawfully claimed homestead property tax credit, the correct property tax due along with a penalty of one hundred percent (100%) of the amount of the unlawfully claimed homestead property tax credit.

(3) (A) If the property owner has unlawfully claimed a homestead property tax credit in a county other than the county where his or her lawfully claimed homestead property tax credit was claimed, then the property owner shall pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes.

(B) If the property owner has unlawfully claimed a homestead property tax credit in the same county that he or she lawfully claimed a homestead property tax credit, then the property owner shall elect to either:

(i) Pay the entire amount of the unlawfully claimed homestead property tax credit and the penalty at the time of payment of the property owner's taxes; or

(ii) Not claim a homestead property tax credit on any property in the county or on any other property in the state for two (2) years for each year that the credit was claimed unlawfully.

(c) (1) Penalties assessed under this section shall bind the real property and shall be entitled to preference over all judgments, executions, encumbrances, or liens, whenever created, until the penalties are repaid.

(2) Penalties collected under this section shall be remitted to the county treasurer to be credited to the county general fund.

(d) (1) The debt owed for the repayment of an unlawfully claimed homestead property tax credit assessed under this section shall bind the real property and shall be entitled to preference over all judgments, executions, encumbrances, or liens, whenever created, until it is repaid.

(2) A homestead property tax credit repaid under this section from a person who was not entitled to claim a credit shall be remitted to the Treasurer of State for deposit in the Property Tax Relief Trust Fund.

(e) (1) The property owner may appeal to the county court the determination by a county assessor that:

(A) The property owner shall repay an unlawfully claimed homestead property tax credit;

(B) The property owner shall pay penalties; or

(C) Any other determination that the property owner has violated this section.

(2) To appeal the determination by a county assessor, the property owner must file a petition with the county court within thirty (30) days from the date of the determination by the county assessor.

(3) After the petition is filed, the county court shall set a hearing within thirty (30) days after the filing of the petition.

(4) At the hearing, the property owner and county assessor shall present evidence to support their positions.

(5) The county court shall provide the property owner, county assessor, and county clerk with the county court's decision in writing within ten (10) business days after the hearing.

(6) The property owner or county assessor may appeal the county court's decision to circuit court within thirty (30) days after the date of the decision.

(f) (1) No penalties under this section shall be imposed against a property owner for an unlawfully claimed property tax credit after the expiration of three (3) years from the date the property tax credit was claimed.

(2) No repayment requirement under this section shall be imposed against a property owner for an unlawfully claimed property tax credit after the expiration of three (3) years from the date the property tax credit was claimed.

(3) This section does not alter the property owner's deadline to claim the homestead property tax credit as provided in [26-26-1118\(b\)\(3\)](#).

26-26-1122. Definitions.

(a) As used in this subchapter and in the Arkansas Constitution, Amendment 79:

(1) (A) Homestead means the dwelling of a person that is used as his or her principal place of residence with the contiguous land, excluding all land valued as agricultural land, pasture land, or timber land.

(B) Homestead shall also include a dwelling owned by a revocable trust and used as the principal place of residence of a person who formed the trust;

(2) New construction means changes to real property that have occurred to real property already on the assessment roll;

(3) Newly discovered real property means real property that has never been on the assessment roll or that has changed use; and

(4) (A) Property owner means a person who is:

(i) The owner of record of real property or the mortgagee of the real property;

(ii) A buyer under a recorded contract to purchase real property; or

(iii) A person holding a recorded life estate in real property.

(B) Property owner shall include the previous record owner of tax-delinquent real property that has vested in the State of Arkansas in care of the Commissioner of State Lands under [26-37-101\(c\)](#) if the previous record owner continues to occupy the residence subject to his or her right of redemption.

26-26-1123. Sale of real property.

(a) When a person sells his or her real property, the county assessor shall assess the real property at twenty percent (20%) of the appraised value at the next assessment date after the date of the transfer of title to the real property.

(b) The owner of real property to whom title is transferred by a sale is not entitled to claim any limitation on the assessed value of the real property until the second assessment date after the date of the transfer of title to the real property.

(c) This section does not apply to any transfer of title to real property claimed as a homestead in which the owner or beneficiary of the homestead retains a life-estate interest in the homestead following the transfer of title to the real property.

26-26-1124. Property tax relief for persons disabled or more than sixty-five years of age.

(a) (1) A homestead used as the taxpayer's principal place of residence that is purchased or constructed on or after January 1, 2001, by a person who is disabled or by a person sixty-five (65) years of age or older shall be assessed for property tax thereafter based on the lower of:

- (A)** The assessed value as of the date of purchase or construction; or
- (B)** A later assessed value.

(2) When a person becomes disabled or reaches sixty-five (65) years of age on or after January 1, 2001, the person's homestead that is used as the taxpayer's principal place of residence shall thereafter be assessed based on the lower of:

- (A)** The assessed value on the person's sixty-fifth birthday;
- (B)** The assessed value on the date the person becomes disabled; or
- (C)** A later assessed value.

(3) If a person is disabled or is at least sixty-five (65) years of age and owns a homestead used as the taxpayer's principal place of residence on January 1, 2001, the homestead shall be assessed based on the lower of:

- (A)** The assessed value on January 1, 2001; or
- (B)** A later assessed value.

(b) Residing in a nursing home does not disqualify a person from the benefits of subsection (a) of this section.

(c) If a homestead is jointly owned and one (1) of the owners qualifies under subsection (a) of this section, then all owners shall receive the benefits of subsection (a) of this section.

(d) Subsection (a) of this section does not apply to substantial improvements to real property.

26-35-201. Distraint when taxpayer about to move.

Whenever any collector shall have reason to believe that any person charged with taxes, other than those upon real estate, is about to remove from the county without paying his taxes, he may, at any time, levy and collect the taxes with costs by distress and sale.

26-35-301. Duty to pay taxes.

(a) Every person shall be liable to pay tax for the lands, town, or city lots of which he may stand seized for life, by curtesy, or in dower, or may have the care of as guardian, executor, or administrator, or as agent or attorney, having the funds of the principal in his hands.

(b) It shall be the duty of each person holding lands as indicated to pay the taxes which may be assessed thereon each year.

26-35-302. Life tenants and remaindermen.

If any person who shall be seized of lands for life shall neglect to pay the taxes thereon so long that the lands shall be sold for the payment of the taxes and shall not within one (1) year after the sale redeem them according to law, the person shall forfeit to the persons next entitled to the land in remainder or reversion all the estate which he, so neglecting as indicated, may have in the lands. The remainderman or reversioner may redeem the lands in the same manner that other lands may be redeemed after being sold for taxes. The person, so neglecting as indicated, shall be liable in an action to the next entitled to the estate for all damages that person may have sustained by the neglect.

26-35-303. Joint tenant ownership of property.

(a) In all cases where any tract of land may be owned by two (2) or more persons as joint tenants, coparceners, or tenants in common, and one (1) or more proprietors shall have paid the tax or tax and penalty charged on his proportion of the tract, or one (1) or more of the remaining proprietors shall have failed to pay his proportion of his tax or tax and penalty charged on the land and partition of the land has or shall be made between them, then the tax or tax and penalty, paid as indicated, shall be deemed to have been paid on the proportion of the tract set off to the proprietor who paid his proportion of the tax or tax and penalty, and the proprietor so paying the tax or tax and penalty, as indicated, shall hold the proportion of the tract set off to him, as indicated, free from the residue of the tax or tax and penalty charged on the tract before partition, and the proportion of the tract set off to the proprietor who shall not have paid his proportion of

the tax or tax and penalty, remaining unpaid, shall be charged with the tax or tax and penalty in the same manner as if the partition had been made before the tax or tax and penalty, had been assessed.

(b) Whenever any land so held by tenants in common shall be sold upon proceedings in partition or shall be taken by the election of any of the parties to such proceedings, or when any real estate shall be sold at judicial sale, or any administrator's, executor's, guardian's, or trustee's sale, the court shall order the taxes and penalties and the interest thereon, against the lands to be discharged out of the proceeds of the sale or election.

26-35-401. Liability generally.

(a) Every person holding lands as guardian, executor, or administrator and neglecting or refusing to list or pay the taxes upon them, in the manner indicated, shall be liable to an action by his ward or devisee for any damage sustained by his neglect.

(b) Every person having the care of lands as agent or attorney as indicated having funds of the principal in his hands, for such purpose, and neglecting or refusing to list or pay the taxes on the lands shall be liable in an action to his principal for any damage the principal may have sustained by his neglect or refusal.

26-35-501. Time to pay Installments.

- (a) (1) All ad valorem taxes levied on real and personal property by the several county courts of the state when assembled for the purpose of levying taxes, except taxes on the property of utilities and carriers and all ad valorem taxes on real property held in escrow, shall be due and payable on and from the first business day in March to and including October 15 in the year succeeding the year in which the levy is made.
- (b) 2) (A) Every taxpayer other than a utility or carrier shall have the option to pay the taxes on real property of the taxpayer in installments, any amount at any time.
- (c) b) All ad valorem taxes levied on the real and personal property of utilities and carriers shall be due and payable as follows:
 - (d) (1) One-fourth () shall be due and payable on and from the third Monday in February to and including the third Monday in April;
 - (e) (2) One-fourth () shall be due and payable on and from the third Monday in April to and including the second Monday in June; and
 - (f) (3) One-half () shall be due and payable on and from the third Monday in April to and including October 15 in the year succeeding the year in which the levy is made.
- (g) (c) (1) It shall be the duty of the county collectors of the respective counties to assess a penalty of ten percent (10%) against all unpaid tax balances remaining after October 15 for every taxpayer other than a

utility or carrier or after the prescribed dates listed in subsection (b) of this section for utilities and carriers.

- (h) (B) However, if the last day for the payment of taxes on any installment is a Saturday, Sunday, or postal holiday, the last day to pay taxes without a penalty is the following business day.
- (i) (3) (A) A property tax balance payment is timely received under this subsection if mailed through the United States Postal Service and postmarked by October 15.
- (j) (B) If October 15 is a Saturday, Sunday, or postal holiday, a property tax balance payment is timely received if mailed and postmarked through the United States Postal Service the following business day.
- (k) **26-35-601. Personal property taxes to be collected with real estate taxes.**
- (l) (a) Each county collector in this state shall be charged with the responsibility of collecting personal property taxes shown to be due by the taxpayer as reflected by the records in the county collector's office at the time the taxpayer pays the general taxes due on real estate.
- (m) (b) Any county collector willfully accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in the county collector's office shall be deemed guilty of a misdemeanor and upon conviction shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).
- (n) (c) (1) Except as provided in subdivisions (c)(2)-(4) of this section, it is the intention of this section to require the collection of personal property taxes as reflected by the records in the office of the county collector and to prevent a taxpayer from paying and the county collector from receiving payment of general real estate taxes without payment of personal property taxes if any personal property taxes are shown to be due.
- (o) (2) The provisions of this section shall not prevent any person, firm, partnership, or corporation from paying general real estate taxes on property securing the payment of indebtedness due the person, firm, partnership, or corporation seeking to pay the taxes.
- (p) (3) Notwithstanding the other provisions of this section, a county collector shall accept payment of general real estate taxes on a parcel of property at the time the ownership of the property is being transferred if the taxpayer transferring title to the property has paid all delinquent personal property taxes.

(4) Furthermore, a purchaser in a foreclosure sale shall not be responsible for the payment of the personal property taxes required to be paid by this section.

26-35-602. Tax money to be kept in separate account.

(a) (1) The Director of the Division of Local Affairs and Audits of the Division of Legislative Audit shall require every county collector of taxes to keep any and all tax money collected in a separate account from all other money which the county collector may have in his or her possession.

(2) A county collector shall have no authority to check on this account except in favor of a treasurer or depository to whom he or she is required to pay the money or to himself or herself for commission or salary already earned.

(A) Failure to comply with this section on the part of a county collector shall be a violation and shall render him or her liable to a penalty of not less than twenty-five dollars (\$25.00).

(B) Each day's failure shall be considered a separate offense.

(q) (2) Upon finding that public funds and private funds are being jointly deposited or improperly disbursed under this section, the director shall notify immediately the bondsmen of the offending officer and the public of the violation.

(r) **26-35-603. Moneys paid over upon resignation.**

(s) (a) (1) Any collector who shall resign, be removed, or be disqualified shall pay over all moneys, which may be in his hands, due the state, county, city, town, or school district, to his successor in office and take duplicate receipts therefor.

(t) (2) One of the receipts shall be filed with the clerk of the county court and the other retained by the collector.

(u) (b) The county clerk shall certify to the Auditor of the State the amount of the receipt, and it shall be the duty of the collector charged therewith to pay it into the treasury in the same manner and at the same time as regular revenues are to be paid.

(v) (c) In the receipts, it shall be specified particularly on what account the moneys mentioned were received, whether from taxes or from other sources.

(w) **26-35-604. Death of collector Duties of successor.**

(x) (a) Whenever any collector dies after he has received the tax books for any year and before he has collected the taxes charged therein, his legal

representative shall hand at once to his successor, as soon as he is appointed and qualified, the tax books and pay at once all moneys, less his commission, which have been collected by the deceased collector from all sources then in his hands.

- (y) (b) (1) The new collector shall execute receipts in triplicate, to be attested by the clerk of the county court, for the tax books so delivered and showing the amount already collected upon them and the amount uncollected.
- (z) (2) (A) The new collector shall also execute receipts in triplicate for the amount of taxes collected by the deceased collector from all sources and paid over to him by the executor or administrator, one (1) of which shall be certified by the clerk to the Auditor of State, who shall charge the new collector with the balance of the state taxes due on the tax book and the amount paid over to him by the executor or administrator of the deceased collector.
- (aa) (B) Another receipt shall be filed with the county clerk, who shall charge the new collector with the balance of taxes due on the tax books and with the amount paid over by the executor or administrator.
- (bb) (c) The third receipt shall be given to the executor or administrator of the deceased collector.
- (cc) **26-35-605. Extension of time.**
- (dd) (a) The Governor may, by proclamation, extend the time when the penalty shall attach for making distraint, returning delinquent list, advertising and selling delinquent lands, making settlement and paying over the revenue, and for the performance of any other duty by the collectors so that the taxpayer may have the same time to pay the taxes and the collector have the same time to perform the duties of his office as allowed by law in case the failure or vacancy had not occurred.
- (ee) (b) The Governor shall, in his proclamation, fix the time for the performance of the acts mentioned in this section. A copy shall be filed in the office of the county clerk and recorded in the records of the court by the clerk.
- (ff) (c) The proclamation shall be published in some newspaper in the county for two (2) weeks if a newspaper is published therein.
- (gg) (d) All acts and duties performed in the time fixed in the proclamation shall be as valid and binding as if performed in the time fixed by the general law.
- (hh) **26-35-606. Collection of real and personal property taxes.**

- (ii) (a) Any county tax collector may contract with one (1) or more financial institutions to act as his agents to receive real and personal property tax payments on his behalf.
- (jj) (b) Tax payments received under a contract as provided for in this section shall be collected at the same time and in the same manner as all other property tax payments, and no payments shall be collected after the last payment day established by law.
- (kk) (c) A financial institution receiving tax payments under a contract as provided for in this section, shall, on the first working day of each week, transmit to the county collector all property taxes received during the preceding week.
- (ll) (d) As used in this section, financial institution means any organization or enterprise which receives deposits and forwards checks, drafts, or orders for collection and which is subject to state or federal regulation.
- (mm) (e) Nothing in this section shall permit a tax collector to make any payment to a financial institution for receiving real and personal property taxes as provided in this section.
- (nn) **26-35-601. Personal property taxes to be collected with real estate taxes.**
- (oo) (a) Each county collector in this state shall be charged with the responsibility of collecting personal property taxes shown to be due by the taxpayer as reflected by the records in the county collector's office at the time the taxpayer pays the general taxes due on real estate.
- (pp) (b) Any county collector willfully accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in the county collector's office shall be deemed guilty of a misdemeanor and upon conviction shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).
- (qq) (c) (1) Except as provided in subdivisions (c)(2)-(4) of this section, it is the intention of this section to require the collection of personal property taxes as reflected by the records in the office of the county collector and to prevent a taxpayer from paying and the county collector from receiving payment of general real estate taxes without payment of personal property taxes if any personal property taxes are shown to be due.
- (rr) (2) The provisions of this section shall not prevent any person, firm, partnership, or corporation from paying general real estate taxes on property securing the payment of indebtedness due the person, firm, partnership, or corporation seeking to pay the taxes.

(ss) (3) Notwithstanding the other provisions of this section, a county collector shall accept payment of general real estate taxes on a parcel of property at the time the ownership of the property is being transferred if the taxpayer transferring title to the property has paid all delinquent personal property taxes.

(tt) (4) Furthermore, a purchaser in a foreclosure sale shall not be responsible for the payment of the personal property taxes required to be paid by this section.

(uu) 26-35-602. Tax money to be kept in separate account.

(vv) (a) (1) The Director of the Division of Local Affairs and Audits of the Division of Legislative Audit shall require every county collector of taxes to keep any and all tax money collected in a separate account from all other money which the county collector may have in his or her possession.

(ww) (2) A county collector shall have no authority to check on this account except in favor of a treasurer or depository to whom he or she is required to pay the money or to himself or herself for commission or salary already earned.

(xx) (b) (1) (A) Failure to comply with this section on the part of a county collector shall be a violation and shall render him or her liable to a penalty of not less than twenty-five dollars (\$25.00).

(yy) (B) Each day's failure shall be considered a separate offense.

(zz) (2) Upon finding that public funds and private funds are being jointly deposited or improperly disbursed under this section, the director shall notify immediately the bondsmen of the offending officer and the public of the violation.

26-35-606. Collection of real and personal property taxes.

a) Any county tax collector may contract with one (1) or more financial institutions to act as his agents to receive real and personal property tax payments on his behalf.

(b) Tax payments received under a contract as provided for in this section shall be collected at the same time and in the same manner as all other property tax payments, and no payments shall be collected after the last payment day established by law.

(c) A financial institution receiving tax payments under a contract as provided for in this section, shall, on the first working day of each week, transmit to the county collector all property taxes received during the preceding week.

(d) As used in this section, financial institution means any organization or enterprise which receives deposits and forwards checks, drafts, or orders for collection and which is subject to state or federal regulation.

(e) Nothing in this section shall permit a tax collector to make any payment to a financial institution for receiving real and personal property taxes as provided in this section.

26-35-705. Mailing tax statements.

No later than July 1 of each year, the sheriff or collector shall be required to mail statements of taxes due by any taxpayer to the address provided by the taxpayer. In the event that the address of the taxpayer changes, the taxpayer has an obligation to furnish the correct address.

26-35-706. Postage fee Disposition.

(a) Every county tax collector who mails tax statements may charge the taxpayers a postage fee not to exceed the cost of first-class postage to defray the expense of processing and mailing tax statements.

(b) The postage fee shall be noted on each tax statement and shall be paid at the same time or before the tax is paid.

(c) The taxpayer's receipt shall include the amount of postage fee paid.

(d) (1) Postage fees received shall be accounted for on the collector's final settlement.

(2) The collector may use the fees to purchase postage, and any amount of fees collected in any month which are not used for the purchase of postage that month shall be deposited into the county general fund.

26-35-901. Taxes erroneously assessed and paid.

(a) (1) When any person has paid taxes on any real property or personal property, erroneously assessed, as defined and described in [26-28-111\(c\)](#), upon satisfactory proof being adduced to the county court of this fact, the county court shall make an order directed to the county treasurer refunding to the person the amount of tax so erroneously assessed and paid.

(2) All erroneous assessment claims for property tax refunds shall be made within three (3) years from the date the taxes were paid.

(b) The general fund of the county shall be reimbursed by transfer to it from funds of the respective taxing units, and the amount contributed by each taxing unit shall be the amount of the erroneous payment received by the taxing unit.

Subchapter 13 Military Family Relief Check-Off Program

[26-35-1301. Title.](#)

26-35-1302. Contributions.

26-35-1303. Administration.

26-35-1304. Implementation of grant program.

26-35-1305. Effective dates.

Cross References. Military Family Relief Trust Fund, 19-5-1127.

26-35-1301. Title.

This subchapter shall be known and may be cited as the Military Family Relief Check-off Program.

26-35-1302. Contributions.

(a) There is created the Military Family Relief Check-off Program.(b) The Revenue Division of the Department of Finance and Administration shall include on the Arkansas individual income tax forms, including those forms on which a husband and wife file separately on the same form, and on all corporate income tax forms, a designation as follows:

(1) If you are entitled to a refund, check if you wish to designate \$1, \$5, \$10, \$20, \$_____ (write in amount), or all refund due, of your tax refund for the Military Family Relief Check-off Program. Your refund will be reduced by this amount.

(2) If you owe an additional amount, check if you wish to contribute an additional \$1, \$5, \$10, \$20, \$_____ (write in amount) for the Military Family Relief Check-off Program. If you wish to make a contribution to the program, you must enclose a separate check for the amount of your contribution, payable to the Military Family Relief Check-off Program.

History. Acts 2005, No. 1028, 1; 2007, No. 827, 209.

Amendments. The 2007 amendment added present (a), redesignated the former introductory language as (b), and corrected punctuation at the end of (b)(2).

26-35-1303. Administration.

(a) The Director of the Department of Finance and Administration may:

(1) Accept any gifts, grants, bequests, devises, and donations made to the State of Arkansas for the purpose of funding the Military Family Relief Check-off Program; and

(2) Deposit any gifts, grants, bequests, devises, and donations received under this subchapter into the Military Family Relief Trust Fund.

(b) The Department of Finance and Administration shall quarterly certify to the Treasurer of State the amount contributed to the Military Family Relief Trust Fund

through the state income tax checkoff created under this subchapter, and the Treasurer of State shall deduct from the Individual Income Tax Withholding Fund the amount certified.

(c) The director shall promulgate rules and all income tax forms, returns, and schedules necessary to carry out the revenue-producing provisions of this subchapter.

(d) The gifts, grants, bequests, devises, and donations made under this subchapter shall be used together with any other funds appropriated for the Military Family Relief Trust Fund.

(e) The Adjutant General shall promulgate all rules necessary for implementing the grant program created under this subchapter for the Military Family Relief Trust Fund.

26-35-1304. Implementation of grant program.

(a) The Adjutant General or his or her designee shall use funds from the Military Family Relief Trust Fund to establish a grant program to assist the families of members of the National Guard and the reserve components of the armed forces.

(b) (1) The grant program created under this subchapter shall assist the families of members of the National Guard and the reserve components of the armed forces who serve on active duty for a minimum of thirty (30) days as a result of September 11, 2001.

(2) The eligibility criteria for receiving grants under the grant program shall include, but not be limited to, the following:

(A) The need of the family;

(B) The pay grade of the member of the National Guard and reserve components of the armed forces;

(C) The difference between the member's military salary and civilian salary; or

(D) Any other factors that establish the family's financial hardship.

26-35-1305. Effective dates.

(a) The check off for the Military Family Relief Check-off Program on state income tax returns shall be effective for tax years beginning on or after January 1, 2005.

(b) The provisions of this subchapter allowing the Director of the Department of Finance and Administration to accept gifts, grants, bequests, devises, and donations shall be effective on August 1, 2005.

26-36-201. Dates taxes due and payable.

(a) (1) All taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, shall be deemed to be due and payable at the county collector's office any time from the first business day of March to and including October 15.

(2) All taxes unpaid after October 15 shall be considered as delinquent.

(b) (1) It is the duty of the county collector to extend a penalty of ten percent (10%) against all delinquent taxpayers that have not paid their taxes within the time limit specified, and the county collector shall collect this penalty.

(2) No penalty shall be assessed against any taxpayer who is a member of the United States armed forces, reserve component of the armed forces, or the National Guard during the taxpayer's deployment plus one (1) tax year after the deployment ends.

(c) When October 15 falls on a Saturday, Sunday, or a holiday observed by the United States Postal Service, the taxes shall become due and payable the following business day that is not a holiday observed by the United States Postal Service.

26-36-202. Payment of delinquent taxes.

(a) No taxes returned delinquent shall be paid into the State Treasury except by the collector.

(b) It shall be the duty of the county clerk to add a penalty of ten percent (10%) upon all taxes returned delinquent, which shall be collected in the manner provided for the collection of delinquent taxes.

26-36-203. Publication of delinquent personal property tax list.

(a) (1) (A) No later than December 1 in each year, the county collector shall prepare a list of delinquent personal property taxes and deliver a copy of the list to a legal newspaper of the county.

(B) (i) Within seven (7) days thereafter, the newspaper shall publish the list.

(ii) The newspaper shall publish the list in at least seven-point type.

(C) If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

(2) If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(b) The publication shall show, besides the name of the taxpayer, the taxpayer's school district and the total amount of taxes delinquent, including penalties. The publication shall be in substance as follows:

(c) (1) The newspaper publishing this list shall receive as publication cost the sum of one dollar and twenty-five cents (\$1.25) per name, per insertion, which sum, together with fifty cents (50) per name for the county collector preparing and furnishing the list, shall be charged to the delinquent taxpayer and shall be paid by the county collector from

any moneys in the county collector's possession derived from payment of personal property taxes.

(2) The receipt for the payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

(d) This section shall be cumulative to all existing laws relative to the collection of personal property taxes.

26-36-204. Striking of names on list.

(a) The delinquent list, together with the fees allowed to any collector, shall be delivered to his successor, and it shall be returned to the county clerk by the outgoing collector for that purpose, and so on until the whole shall be collected.

(b) After the list has been returned two (2) years, the county court shall have power to strike all names of persons who, in the opinion of the court, own no property out of which the taxes due on the list can be made by sale or otherwise.

(c) The county court shall have the authority to strike off the delinquent and assessment list at any time the names of persons who own mobile homes which are assessed as real property, improvement only, who, in the opinion of the court, have vacated the jurisdiction or own no property out of which the taxes due can be made by sale or otherwise.

26-36-206. Distraint of goods to pay delinquent personal property taxes.

(a) At any time after October 15 in each year, after taxes may be due, the county collector shall distraint sufficient goods and chattels belonging to the person charged with taxes levied upon the personal property, to pay the taxes due upon the personal property of the person and a penalty of twenty-five percent (25%) thereon, which shall be collected by the county collector and paid into the county school fund, and the costs that may accrue, and shall immediately proceed to advertise it in three (3) public places in the county, stating the time when and the place where the property shall be sold.

(b) (1) If the taxes for which property is distrained, and costs which shall accrue thereon are not paid before the day appointed for sale, which shall not be less than ten (10) days after taking the property, the county collector shall proceed to sell the same at public vendue, or so much thereof as will be sufficient to pay the taxes and the costs of the distress and sale.

(2) The county collector shall not distraint any goods and chattels for taxes levied on real property, except as provided in [26-3-204](#).

(c) (1) The county collector is authorized and empowered to levy on and sell the goods and chattels of the person liable for taxes provided, in the same manner and under the same restrictions as goods and chattels are required to be levied and sold under execution on judgment at law, when not inconsistent with the provisions of this subchapter.

(2) No goods and chattels of any person shall be exempt from levy and sale.

(d) The county collector is allowed the same fees for making distress and sale of goods and chattels for the payment of taxes which are allowed by law to the county sheriff for making levy and sale of property on execution under [21-6-307](#) for each delinquent taxpayer.

(e) (1) If a taxpayer operating a business in a county is delinquent in the payment of personal property taxes for personal property owned by or used in the business, then following the certification and publication of delinquency under [26-36-203](#), the county collector may distrain goods or chattels of the taxpayer owned by or used in the business under subsection (a) of this section by publication of a Notice of Distraint and Tax Sale in three (3) public places in the county or in a newspaper of general circulation in the county.

(2) The Notice of Distraint and Tax Sale shall contain:

(A) The location, date, and time of the sale;

(B) The name of the taxpayer and business under which the goods or chattels to be sold is assessed;

(C) The principal sum of personal property taxes owed with a certification of the principal sum by the county collector;

(D) The following specific information:

The goods or chattels of the taxpayer listed above located within Saline County, Arkansas, is under distraint and shall be sold to satisfy the delinquency in the payment of personal property taxes under Arkansas Code [26-36-206](#). Under Arkansas Code [26-34-101](#), the taxes assessed on real and personal property shall constitute a lien entitled to preference over all other judgments, executions, or encumbrances, or liens whensoever created. Under Arkansas Code [4-1-201](#), a buyer in ordinary course of business does not include a person that acquires goods in a transfer in bulk or as security for or in total or partial satisfaction of a money debt.; and

(E) A statement that it is a Class B misdemeanor to remove, destroy, or deface the Notice of Distraint and Tax Sale or to interfere or obstruct the sale of or the access to the goods or chattels on the date of the sale by the county collector, the county sheriff, or their deputies.

(3) The county collector shall provide a copy of the Notice of Distraint and Tax Sale to the taxpayer by regular mail or by posting a copy at the physical location where the goods or chattels are held.

(4) The Notice of Distraint and Tax Sale shall be posted conspicuously at the location of the sale.

(5) In lieu of physically securing the goods or chattels or storing or transporting the goods or chattels to another location for sale, the sale may be held at any place of business, warehouse, storeroom, or facility owned or under the possession of the

taxpayer, including without limitation the current location of the goods or chattels to be sold.

(6) It is a Class B misdemeanor to knowingly remove, destroy, or deface a Notice of Distraint and Tax Sale posted under this section or to knowingly interfere or obstruct the sale or access of the county collector, the county sheriff, or their deputies to the goods or chattels on the date of the sale.

6-36-208. Delinquent taxpayer relocating to another county.

(a) Each collector in making returns of the delinquent lists of personal property to the county clerk shall note on the margin of the returns the county in this state to which any delinquent taxpayer may have removed or resides in, with the date of his removal, if the collector is able to ascertain that fact.

(b) The county clerk shall immediately forward to the clerk of any county of this state, which any delinquent taxpayer has removed to or resides within, a certified statement or account of the taxes so assessed and not paid. The certified statement shall specify the value of the property on which the taxes were levied and the amount of the taxes levied thereon, with the penalty and cost. The collector shall proceed to collect the delinquent taxes in the same manner, and with like authority, as prescribed in this subchapter for collecting delinquent taxes upon personal property and shall make return thereof to the collector of the proper county.

26-36-209. Time and manner returns.

(a) The county collector may collect, at any time, all delinquent personal property tax in his or her county, or any that may be sent from another county, by the sale of property or otherwise, and the county collector shall make returns of the amount so collected to the proper counties and officers.

(b) (1) The county collector shall pay over to the county treasurer on the first day of each month or within five (5) working days after the first day of each month all amounts collected for his or her county under this section.

(2) However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk, county collector, or other county officer designated pursuant to 26-28-102(a), which certificate shall be issued on or before the thirtieth day of each month, the county treasurer shall transfer to the various funds the amount due each fund.

(c) (1) All costs associated with such delinquent personal property taxes shall be prorated to the original taxing entities.

(2) All penalties shall be divided fifty percent (50%) to the county general fund and fifty percent (50%) to the county common school fund if that county's common school fund was getting fifty percent (50%) at the time of the enactment of this subsection.

(d) For purposes of this section, the costs and penalties associated with delinquent personal property taxes shall not be considered a portion of the county collector's revenue in calculating excess commissions.

26-36-212. Delinquent ad valorem taxes on interests in oil or gas.

(a) (1) When the ad valorem taxes on working interests, royalty interests, or overriding royalty interests in oil or gas of any taxpayer is delinquent for a period of one hundred eighty (180) days or more, any one (1) or more taxing units which are entitled to a portion of the delinquent taxes when collected shall have a cause of action against the delinquent taxpayer for that portion of the delinquent taxes and costs of collection, including the penalty and interest thereon, to which the taxing units are entitled, plus a reasonable attorney's fee.

(2) (A) Any such action shall be brought in the chancery court of the county in which the delinquent taxpayer resides or in which property of the delinquent taxpayer is situated.

(B) Any judgment awarded a taxing unit in such cause of action shall be enforceable to the same extent and in the same manner as other civil judgments.

(b) (1) Any taxpayer offering to redeem tax-delinquent property after an action has been filed as authorized in this section shall be required to pay costs, including attorney fees, incurred by any taxing unit in pursuing its remedies under this section.

(2) When any judgment rendered against a delinquent taxpayer pursuant to this section is satisfied, the tax liability on the property and the amount required to be paid to redeem the property shall be reduced by the amount of the taxes, penalty, and interest included in the judgment.

26-37-101. Transfer of tax-delinquent lands.

(a) (1) All lands upon which the taxes have not been paid for one (1) year following the date the taxes were due, October 10, shall be forfeited to the State of Arkansas and transmitted by certification to the Commissioner of State Lands for collection or sale.

(2) No tax-delinquent lands shall be sold at the county level.

(b) 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 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.

26-37-102. Publication of notice fee.

(a) The county collector in each county shall, not less than thirty (30) days nor more than forty (40) days prior to the certification of the land, cause to be published in a newspaper of general circulation in the county:

(1) A list of real property not previously redeemed;

(2) The names of the owners of record;

(3) The amount of the taxes, penalties, interest, and cost necessary to be paid to redeem the property;

(4) The date upon which such period of redemption expires; and

(5) Notice that unless the property is redeemed prior to the expiration of the period of redemption, the lands will be forfeited to the state.

(b) Fees for the publication shall be the same as set forth in [26-37-108](#) [repealed].

26-37-104. Costs of notices.

(a) All costs of notice shall be added to the costs to be collected from the purchaser or redeemer.

(b) Costs of notice shall include, but not be limited to, certified mail costs, newspaper and catalog costs, and title work.

26-37-105. Collection fee.

The Commissioner of State Lands shall charge a twenty-five dollar (\$25.00) collection fee for each deed issued by the Commissioner of State Lands, whether the land is redeemed or sold.

26-37-106. Recording of delinquent list.

(a) (1) The county collectors of this state shall cause a list of the delinquent lands in their respective counties, as corrected by the county collectors, to be entered in a permanent record appropriately labeled.

(2) The list shall be a permanent public record and open to the inspection of the public at all times.

(b) The county clerk shall certify that the total amount of delinquent lands in this permanent record is equal to the credit allowed the county collector for delinquent lands on the current tax settlement.

(c) The record, so certified, shall be evidence of the facts contained in the list and certificate.

26-37-107. Publication of delinquent list.

(a) (1) (A) The county collectors of this state shall cause the list of the delinquent lands in their respective counties to be prepared and a copy of the list to be delivered to a legal newspaper of the county by no later than December 1 of each year.

(B) (i) Within seven (7) days thereafter, the newspaper shall publish the list.

(ii) The newspaper shall publish the list in at least seven-point type.

(C) If the newspaper regularly publishes a total market coverage edition or supplement publication that has wider circulation within the county or district, the newspaper may publish the list in that edition or publication.

(2) If there is no newspaper in the county or district, the publication shall be in the nearest newspaper having a general circulation in the county or district for which the list is being published.

(3) The list of delinquent lands shall contain at least the name of the owner and the legal description of the property as was recorded on the tax book.

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

(c) (1) The legal fee for each required publication of delinquent real property tax lists shall be one dollar and fifty cents (\$1.50) per tract per insertion.

(2) The fee shall be added as costs of forfeiture and shall be paid by the county collector from any moneys in the county collector's possession derived from the payment of real property taxes.

(3) The receipts for the payment, verified by the certificate of the county clerk as to its correctness, shall entitle the county collector to a credit for the amount so paid.

26-37-109. Redemption of lands not transferred.

(a) (1) The county collectors of the various counties of the State of Arkansas are authorized to charge a fee of two dollars and fifty cents (\$2.50) for the issuance of each certificate of land redemption for each parcel of tax-delinquent land redeemed in their office.

(2) This fee shall be deposited in the county general fund.

(b) Each county quorum court may authorize the county collector or the county treasurer to accept payment for the redemption of tax-delinquent land which has not been transferred to the Commissioner of State Lands.

(c) The county collector shall pay over to the county treasurer on the first of each month or within five (5) days thereafter all amounts collected under this section. However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk or collector, which certificate shall be issued on or before the thirtieth day of each month, the county treasurer will transfer to the various funds the amount due each fund, such as the county, school, or municipality fund, from the amounts collected under this section.