

**Arkansas Delinquency List Publication Laws**

**Delinquent personal property taxes:**

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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:

"DELINQUENT PERSONAL TAX LIST

The personal Tax Books of .....County reflect the following list of personal property to be delinquent for nonpayment of taxes for the year .....

Name	School District No.	Amount Due
.....		
(ACRON, R. J.	C-11	\$21.35)
(B & B MFG. CO.	S-1	\$167.06)
.....		

STATE OF ARKANSAS

COUNTY OF .....

I, ....., Collector of Revenue within and for ..... County in the State of Arkansas, do hereby certify that the personal tax books of ..... County reflect the foregoing list of personal property to be delinquent for nonpayment of taxes for the year ..... Witness my hand this ..... day of . ....., 20 .....

COLLECTOR FOR

County, Arkansas

..... "

(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.

History. Acts 1935, No. 169, §§ 1, 2; 1937, No. 345, § 1; Pope's Dig., § 13834; Acts 1947, No. 379, § 3; 1949, No. 93, § 1; 1955, No. 81, § 1; 1969, No. 116, § 3; 1975, No. 574, § 4; 1981, No. 467, § 1; 1985, No. 953, § 1; A.S.A. 1947, §§ 84-1003, 84-1003n; Acts 1991, No. 1045, § 1; 1993, No. 986, § 1; 2001, No. 985, § 2.